



# Mitchell Shire Budget

2025/26



**MITCHELL  
SHIRE COUNCIL**



adopted  
19/05/2025

## Acknowledgment of Country

Mitchell Shire Council acknowledges the Taungurung and Wurundjeri Woi Wurrung people as the Traditional Owners of the lands and waterways in the area now known as Mitchell Shire.

We pay our respect to their rich cultures and to Elders, past, present, and emerging, as well as other Aboriginal and Torres Strait Islander people who live, work and play in the area.



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## Mayor's Message

This budget marks the first for our newly elected Council and sets the tone for the four years ahead. Over the past few months, we've spent time listening to our community—at events, in meetings, through surveys and everyday conversations, as well the listening tours in each Shire ward.

You have told us what matters: safer roads, stronger local services, better access to health and support, more for young people to do and growth that doesn't come at the expense of what makes our townships and rural communities special.

This budget is a direct response to those conversations. It puts our community first—investing in the services, infrastructure and support that people rely on every day.

We are delivering more than 80 services across the Shire, from maternal and child health and libraries to waste collection, local events and community safety programs. At the same time, we're investing in the infrastructure and projects that will help shape Mitchell's future.

This year's budget commits \$18.53 million to maintaining and improving our road network, \$1.34 million to renewing and extending footpaths, \$4.08 million for the development of community and recreational facilities, and \$16.14 million for the construction, expansion and upgrade of buildings across the Shire.

Like all councils, we're also grappling with long-term challenges. Mitchell is growing rapidly—among the fastest in the state—and that growth brings both opportunity and pressure. We're balancing rising costs and growing demand for services and infrastructure, while taking a responsible approach to debt, rates and reserves.

This budget reflects a careful balance. It meets today's needs while protecting the long-term health of our balance sheet. It supports financial sustainability and ensures we can continue to deliver for the future, not just the present.

As we deliver on our commitments, we are also continuing to advocate to other levels of government. Our community deserves its fair share of investment—particularly in areas like roads, health, public transport, schools, and affordable housing. Council will continue to work hard to make sure our voice is heard and that our region gets the support it needs to grow well.

While our new Council Plan is still being finalised, the direction is clear. We are focused on growing the economy, enhancing quality of life, developing spaces that enrich everyday life, ensuring good governance and fostering a strong sense of civic pride. This budget is just the beginning of that journey.



On behalf of my fellow Councillors, thank you for sharing your ideas, concerns and hopes for Mitchell. We look forward to continuing the conversation and delivering on the priorities that matter most to you.

**Cr John Dougall**

**Mayor**

## Chief Executive Officer's summary

With a budget of \$224 million, we're focused on delivering the services and infrastructure that matter most to our community. This budget helps us bring the emerging Council Plan to life and respond to the changing needs of both our long-standing neighbourhoods and the growing parts of our Shire.

Roads remain a major focus for us this year—we know how important they are to everyday life in our Shire. This budget continues our strong investment in roads and footpaths, while also setting out a clear plan for the next few years. It lines up with our 10-year Financial Plan to make sure we're building a sustainable future, both financially and for our growing community.



The budget includes a projected surplus of \$113 million, but it's worth noting that this figure includes once-off grants and asset contributions that go towards capital infrastructure on the balance sheet now and into the future—which can often mask the operating result.

Once adjusted, the underlying surplus comes to \$110K. This reflects our careful financial management—making sure we're keeping our assets in good shape and ready to meet the community's needs. If you'd like more detail on the adjusted surplus, you can find it on page 31.

This budget helps us deliver a number of key projects and initiatives planned for the year ahead, including:

### Strategic Partnerships and Communities

#### Wallan East Integrated Community Centre

The design and construction of the facility will deliver an inclusive community hub that supports the diverse and growing needs of families within the Wallan East rapidly developing new estates.

#### Mitchell Shire Council BMX/Mountain Bike/Skate Strategy

Council is undertaking the development of a BMX/Mountain Bike/Skate Strategy to provide a strategic direction for the provision, distribution and operation of these community assets throughout the Shire.

#### Seymour Wellbeing Hub

The facility will deliver a range of community, learning, and health and wellbeing spaces. The project has been designed to be delivered in multiple stages to support future growth and service expansion.

#### Best Start, Best Life Reform

From 2025, the Best Start, Best Life reform will increase funded kindergarten hours for four-year-olds from 15 to 20 hours per week. This aims to improve school readiness, support families, and boost workforce participation.

## Organisational Performance

### Council Plan

Development of the Council Plan 2025-2029 (integrating the Public Health and Wellbeing Plan) to set the strategic direction for the next four years.

### Asset Plan

Development of Council's 10 year Asset Plan incorporating deliberative engagement findings to effectively manage infrastructure assets for the community.

### Technology Strategy

Review Council's technology strategy to support organisational efficiency, security and improve customer satisfaction.

### Workforce Plan

Develop Council's workforce plan to reflect the Council Plan, current and future staffing needs of Council.

### Procurement and Contract Management

Update Council's Procurement Policy and implement a new contract management system to ensure effective procurement, tendering and contract management.

### Financial Sustainability

Develop the Financial Plan to ensure financial sustainability and strong financial management in line with the Council Plan priorities.

### Transparency framework

Develop and implement a framework to support transparent reporting to Council and community.

## Economy Growth and Infrastructure

### Bald Hill to Merri Creek Landscape Masterplan

Development of a masterplan that incorporates pathways for linking Bald Hill to the Merri Creek, focusing on connecting people to the unique landscape setting and cultural historical importance of these significant sites.

### Economic Development Strategy

Finalise and commence implementation of new Economic Development Strategy to help build a diverse and strong local economy.

### Goulburn River Precinct business case

Undertake a business case to consider tourism and economic options and benefits of investing in the Goulburn River precinct.

### Road Safety Upgrades

Deliver road safety upgrades as part of the "Black Spot Program" and the "Safe Local Roads and Streets Program".

### Flood mapping for Wallan

Continuation of the flood mapping for Wallan in partnership with Melbourne Water.

### Wallan Structure Plan

Finalisation of a revised Wallan Structure Plan.

### Implementation of Climate Emergency Action Plan

Implement bulk streetlight change over in line with street light audit recommendations.

### Continued development of Biodiversity Strategy

Complete Stage 2 of the development of Biodiversity Strategy.

For a full look at the services and projects planned for 2025-2026, head to section 2 on page 16. You'll find a detailed breakdown of how this budget supports the delivery of our Council Plan.

Even with rising costs across the industry and the pressures that come with a growing population, we've kept this year's budget within the State Government's rate cap. Rates and charges remain a key part of our income, making up 32% of our regular revenue. This year's total revenue increase has been capped at 3.00% under the Fair Go Rates System. Keep in mind that individual rate notices might still go up or down depending on annual property revaluations by the State Government. You can find more details in section 4.1.1, starting on page 41.

Delivering a budget of this size is a real team effort. I'd like to especially acknowledge our newly elected Councillors—this is their first Council budget, and they've approached it with focus, care and a clear commitment to what's best for our community. A big thank you also goes to our staff for the detailed planning and hard work that brought it all together.

We're committed to staying connected with our community and responding to what matters most. This budget, shaped by the emerging Council Plan, shows our ongoing dedication to supporting and improving life in Mitchell Shire - both now and for future generations.

**Mary Agostino**

**Chief Executive Officer**

## Budget influences

This section sets out the key budget influences arising from the internal and external environment within which Council operates.

Council aims to maintain financial sustainability in both the short and longer-term, which involves the management of short-term budget influences within the context of longer-term challenges.

Financial sustainability is a key challenge for all governments. In particular, balancing asset management requirements against increasing community service needs.

## External influences

In preparing the Budget (2025-2026 to 2028-2029) a number of external influences have been taken into consideration. These are outlined below:

### Location

Located just 40 kilometres north of Melbourne's central business district, Mitchell Shire is one of Victoria's fastest growing outer metropolitan municipalities. As an interface growth area, Mitchell offers a mix of rural and urban living, with affordable housing and a diversity of lifestyle and housing choices. It exhibits characteristics of an outer metropolitan growth area as well as a rural/regional municipality, to this extent it is unique in Victorian local government. This uniqueness brings with it many opportunities and challenges.

Mitchell Shire has a high commuter workforce, and our community relies heavily on regional rail and road networks to travel to and from work and for day-to-day community activities and access to services outside of the municipality.

Our rolling foothills, open farmland, mountain ranges, river and creeks are key attributes of our landscape amenity. This also means parts of our municipality are subject to natural disasters such as fires, storms, and floods.

Mitchell Shire covers an area of 2,861 square kilometres and is one of the largest geographic municipalities in Victoria. The Shire incorporates the townships of Beveridge, Broadford, Heathcote Junction, Kilmore, Puckapunyal, Pyalong, Reedy Creek, Seymour, Tallarook, Tooborac, Wallan, and Wandong as well as extensive rural areas.

Mitchell shares boundaries with Hume and Whittlesea to the south, Macedon Ranges, Mount Alexander and Greater Bendigo to the west, Strathbogie to the north and Murrindindi to the east.



## Population growth

Mitchell Shire is the fastest growing local government area in Victoria and has a current population greater than 64,000. By 2046, over 221,000 people are expected to call Mitchell home. Many of these will be families with young children and teenagers. It is anticipated that most of this growth will occur in and around the townships of Beveridge, Wallan, Kilmore, and Seymour.

This will not, however, be the ultimate size of Mitchell Shire, it will continue to grow well beyond 2046 and will proceed in climbing towards 250,000 residents.

In preparing the capital works program, Council continues to balance asset renewal against upgrading and building new infrastructure to meet the needs of our growing community. In doing so, Council considers the projected future increase in population and the demographics within that population. Generally, a conservative approach is adopted in forecasting revenue from population growth.

## Superannuation

The Defined Benefits Scheme is unlike other public sector superannuation schemes in terms of how it is funded and paid to members. For information about the scheme, please see the following link: [www.visionsuper.com.au/wp-content/uploads/2020/09/LASF-Defined-Benefit-Employer-booklet-April-2016.pdf](http://www.visionsuper.com.au/wp-content/uploads/2020/09/LASF-Defined-Benefit-Employer-booklet-April-2016.pdf)

Council has an ongoing requirement to fund any shortfalls within the superannuation scheme, limited to employees within the scheme. The last request to fund a shortfall by Local Governments was in the 2012-2013 financial year where Council was required to pay \$2.60M to top up its share of the scheme. The amount and timing of any future request to fund shortfalls is dependent on the global investment market. Such a request is not expected within the next 12 months.

Any future superannuation call is expected to be funded through borrowings in line with Council's borrowings policy. This is due to the uncertainty in future liabilities and ensures funds aren't held where not required.

## Financial Assistance Grants

The largest source of government funding to Council is through the annual Victorian Grants Commission allocation. The overall state allocation is determined by the Federal Government Financial Assistance Grants. This funding can be received in advance which impacts Council's Income Statement, which is a timing issue only. Council recently met with the Victorian Grants Commission to advocate for increased funding to support services and road infrastructure.

## Grant Funding

Grant opportunities arise continually; with some grants budgeted based on an expected successful outcome. Other successful grants are adjusted throughout the year when identified as successful. Council continues to rely heavily on external grant funding and appreciates the ongoing partnership with our State and Federal Governments.

## Enterprise Agreement (EA)

Council's current EA is for the four years ending 30 June 2028. The EA provides certainty around salary increases over this period whilst delivering greater flexibility in working arrangements to enhance working conditions and service provision.

## Rate Capping

The Victorian State Government continued with a cap on rate increases. The cap for 2025-2026 has been set at 3.00%.

## Supplementary Rates

Supplementary rates are additional rates received after the budget is adopted each year, for the part of the year when a property increases in value (e.g. due to improvements made or change in land class), or new properties become available. Importantly, supplementary rates recognise that new residents require services on the day they move into the Shire and Council is committed to providing these. Supplementary rates income is based on historical and forecast data and is set at anticipated levels.

## Waste Service Costs

Waste service costs are impacted by a number of factors including regulatory changes relating to waste and recycling infrastructure and services, increasing Victorian Government's Landfill levy rates, escalating fuel costs, landfill construction material price fluctuations, and market and commodity prices for recyclable materials. These all have a sustained impact on the cost to deliver waste and resource recovery services to our community.

Each year waste service costs for the upcoming 10 years are forecasted and used to determine the annual waste charge increase required in order to cover costs related to the delivery of Council's waste and resource recovery services.



*Four bin kerbside collection roll-out*

## Natural Disasters

Council does not budget for natural disaster events and associated costs.

When a natural disaster occurs within a financial year and is listed as a declared event, Council is eligible for funding through the Natural Disaster Financial Assistance (NDFAs) funding program.

The funding program does not cover all costs incurred by Council. If or when a natural disaster event occurs, the net cost incurred by Council is reported to Council and the community through the quarterly financial reporting process. The budget remains flexible to adjust for these impacts if or when they occur.

## Development Contributions

The Budget is developed based on known development contribution projections, which are used to inform capital works planning and project delivery scheduling.

Council is committed to achieving early delivery of infrastructure wherever possible in order to provide the best outcomes for our community. However, the flow of development contributions, which are collected as development proceeds, can present challenges for Council.

In order to mitigate the cash flow challenges associated with development contributions, Council implements a series of measures including the use of borrowings, activating partnerships and works in kind processes, and advocating for grants from State and Federal Governments.

Council also faces further challenges as development contributions rarely provided sufficient funding to deliver the infrastructure identified; this can be exacerbated by delays between collection and delivery. This funding gap presents serious challenges and similar to the cash flow issue, Council must explore numerous alternative funding pathways to ensure sufficient funding to deliver essential infrastructure.

Development contributions, and the funding provided for infrastructure, is very much dependent upon market conditions and the timing of development. Monetary and non-monetary contributions are expected to increase in the short term.

## Windfall Gains Tax

From 1 July 2023, a State Government Windfall Gains Tax applies to all land rezoned by a planning scheme amendment, resulting in a value uplift to the land of more than \$100K. In determining the value uplift, all land owned by the person or group and subject to that rezoning is taken into account. The liability for Windfall Gains Tax arises upon the rezoning occurring. Owners of land liable to pay Windfall Gains Tax will be issued with a Windfall Gains Tax assessment with a due date for payment. The option to defer payment of all or some of the Windfall Gains Tax liability until the next dutiable transaction (or relevant acquisition) occurs, or 30 years after the rezoning event, whichever occurs first.

## Internal influences

As well as external influences, there are a number of internal influences which are expected to impact on the 2025-2026 Budget. These include:

### Adjusted Underlying Result

Council remains dedicated to achieving an adjusted underlying surplus in the longer term. Over the past 12 months Council has worked hard to ensure an adjusted underlying surplus over the life of the four year budget.

### Cash

Council remains conscious of holding adequate funds to cover reserves, trusts and working capital. This in turn generates additional interest revenue to the benefit of the community. Council is forecast to build cash holdings to a greater level in the medium term.

Council is now at the stage within its growth journey where reserve funds are being utilised to fund development of infrastructure in our growing and emerging communities. Over the four year budget, there are planned large increases and decreases within reserves due to this planned infrastructure. As our reserves fluctuate, so will our total cash.

### Working Capital

Council requires a certain level of cash to be able to meet its daily obligations (working capital) in times of low income and high expenditure. 2025-2026 cash levels are adequate ensuring Council covers short-term obligations.

### Service Planning

Service planning into the future is important to ensure Council remains sustainable. Service planning is currently underway.

### Shire Demographics

Mitchell Shire Council contains areas which are relatively socio-economically disadvantaged. These communities require higher levels of support and services. Council plays a key role in uplifting these communities, and communities right across the Shire.

## Budget principles

The key budget principles upon which the budget has been developed include the following:

- Fees and charges reviewed for appropriateness annually. The review considers the cost of the service, the price charged by comparable service providers (where applicable) and the extent to which Council is prepared to provide the service at less than full cost recovery;
- Grants to be based on expected funding levels and timing of grant delivery. It is recognised that project changes may be required throughout the year as further grant opportunities become available or where grants are unsuccessful;
- Real savings in expenditure and increases in revenue identified in 2024-2025 to be preserved;
- Operating revenues and expenses arising from completed 2024-2025 capital projects to be included; and
- Council's financial position and performance to be within or better than our key financial goals and financial performance indicators.

## Budget Assumptions

The below table presents information regarding the assumptions to the Financial Statements for the four years from 2025-2026 to 2028-2029. Each year these assumptions are assessed for validity and updated accordingly.

| Assumption                            | Forecast  | Budget    | Projections |           |           | 5-year trend |
|---------------------------------------|-----------|-----------|-------------|-----------|-----------|--------------|
|                                       | 2024-2025 | 2025-2026 | 2026-2027   | 2027-2028 | 2028-2029 |              |
| Rate Cap Increase                     | 2.75%     | 3.00%     | 2.50%       | 2.50%     | 2.50%     |              |
| Waste Charges Increase                | 5.80%     | 6.60%     | 5.00%       | 5.00%     | 2.50%     |              |
| Supplementary Rates (\$'000)          | \$2,127   | \$1,766   | \$1,863     | \$1,984   | \$2,106   |              |
| Population Growth                     | 8.07%     | 7.34%     | 7.47%       | 7.16%     | 7.12%     |              |
| Investment Interest Rate              | 5.00%     | 4.50%     | 4.50%       | 4.50%     | 4.50%     |              |
| Borrowing Interest Rate               | 5.00%     | 5.00%     | 5.00%       | 5.00%     | 5.00%     |              |
| Proposed / New Borrowings (\$'000)    | \$2,245   | \$9,000   | \$7,394     | \$9,236   | \$14,659  |              |
| Finance Costs (\$'000)                | \$798     | \$839     | \$1,122     | \$1,329   | \$1,632   |              |
| User Fees                             | 2.50%     | 5.00%     | 2.50%       | 2.50%     | 2.50%     |              |
| Statutory Fees                        | 2.00%     | 2.00%     | 2.00%       | 2.00%     | 2.00%     |              |
| Operating Grants - Recurrent          | 2.00%     | 2.00%     | 2.00%       | 2.00%     | 2.00%     |              |
| Developer Contributions (\$'000)      | \$10,479  | \$27,056  | \$27,524    | \$30,047  | \$19,367  |              |
| Non-Monetary Contributions (\$'000)   | \$53,389  | \$60,859  | \$123,668   | \$59,247  | \$68,419  |              |
| Proceeds from sale of assets (\$'000) | \$1,007   | \$858     | \$867       | \$692     | \$666     |              |
| Other Revenue                         | 3.00%     | 2.50%     | 2.50%       | 2.50%     | 2.50%     |              |
| Employee Costs                        | 4.50%     | 4.00%     | 3.75%       | 3.75%     | 4.00%     |              |
| Contactors, consultants and materials | 2.00%     | 2.00%     | 2.00%       | 2.00%     | 2.00%     |              |
| Utilities                             | 3.50%     | 3.50%     | 3.50%       | 3.50%     | 3.50%     |              |
| Insurances                            | 5.00%     | 5.00%     | 5.00%       | 5.00%     | 5.00%     |              |
| Depreciation (\$'000)                 | \$20,388  | \$22,100  | \$24,000    | \$27,500  | \$29,000  |              |

## Summary of new and proposed borrowings

| Borrowing Purpose  | Financial Year | Amount<br>\$'000 |
|--|----------------|------------------|
| Wallan East Integrated Family and Children's Centre - Construction - Year 2    | 2025-2026      | 2,800            |
| Seymour Community Wellbeing Hub - Construction - Year 2                        | 2025-2026      | 2,012            |
| Waste Management - kerbside transition bin purchase                            | 2025-2026      | 2,000            |
| JJ Clancy Reserve, Kilmore - Carparking, roadway and landscape - Construction  | 2025-2026      | 908              |
| Hilldene Industrial Estate - Intersection                                      | 2025-2026      | 820              |
| Strategic Land Acquisition   | 2025-2026      | 305              |
| Main Road (Service Road), Tallarook - Missing Link Footpath                    | 2025-2026      | 155              |
|  |                | <b>9,000</b>     |
| Strategic Land Acquisition   | 2026-2027      | 3,450            |
| Mitchell Landfill - Cell 9 - Construction                                      | 2026-2027      | 1,714            |
| John Street Link Road, Kilmore - Union Street to Kilmore-Lancefield Road       | 2026-2027      | 1,500            |
| Newbridge Recreation Reserve, Wallan East - Design                             | 2026-2027      | 517              |
| Tootle Street Community Facility, Kilmore - Planning                           | 2026-2027      | 213              |
|  |                | <b>7,394</b>     |
| Strategic Land Acquisition   | 2027-2028      | 2,588            |
| John Street Link Road, Kilmore - Union Street to Mitchell Street               | 2027-2028      | 2,500            |
| Tootle Street Community Facility, Kilmore - Design                             | 2027-2028      | 1,848            |
| Newbridge Recreation Reserve - Construction - Year 1                           | 2027-2028      | 1,787            |
| Seymour Sports and Aquatic Centre - Facility extension - Design                | 2027-2028      | 513              |
|  |                | <b>9,236</b>     |
| Strategic Land Acquisition   | 2028-2029      | 3,623            |
| Tootle Street Community Facility, Kilmore - Construction - Year 1              | 2028-2029      | 3,260            |
| Wallan Resource Recovery Centre - Construction - Year 1                        | 2028-2029      | 2,000            |
| Newbridge Recreation Reserve - Construction - Year 2                           | 2028-2029      | 1,787            |
| Butlers Road, Kilmore - Active Open Space - Construction - Year 1              | 2028-2029      | 1,250            |
| Kilmore Creek Shared Pathway   | 2028-2029      | 902              |
| Seymour Sports and Aquatic Centre - Facility Extension - Construction - Year 1 | 2028-2029      | 724              |
| Powlett Street, Broadford - Road Upgrade                                       | 2028-2029      | 595              |
| Chittick Park, Seymour - Master Plan Implementation                            | 2028-2029      | 518              |
|  |                | <b>14,659</b>    |



*Seymour War Memorial Outdoor Pool*



*Maternal and Child Health service*

## Budget Reports

The following section includes all statutory disclosures of information and includes the following in accordance with the *Victorian Local Government Act 2020* and the Victorian Local Government Model Budget.

1. Links to Council Plan
2. Services, initiatives, and service performance indicators
3. Financial statements
4. Notes to the financial statements
5. Financial performance indicators

### 1. Links to the Council Plan

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

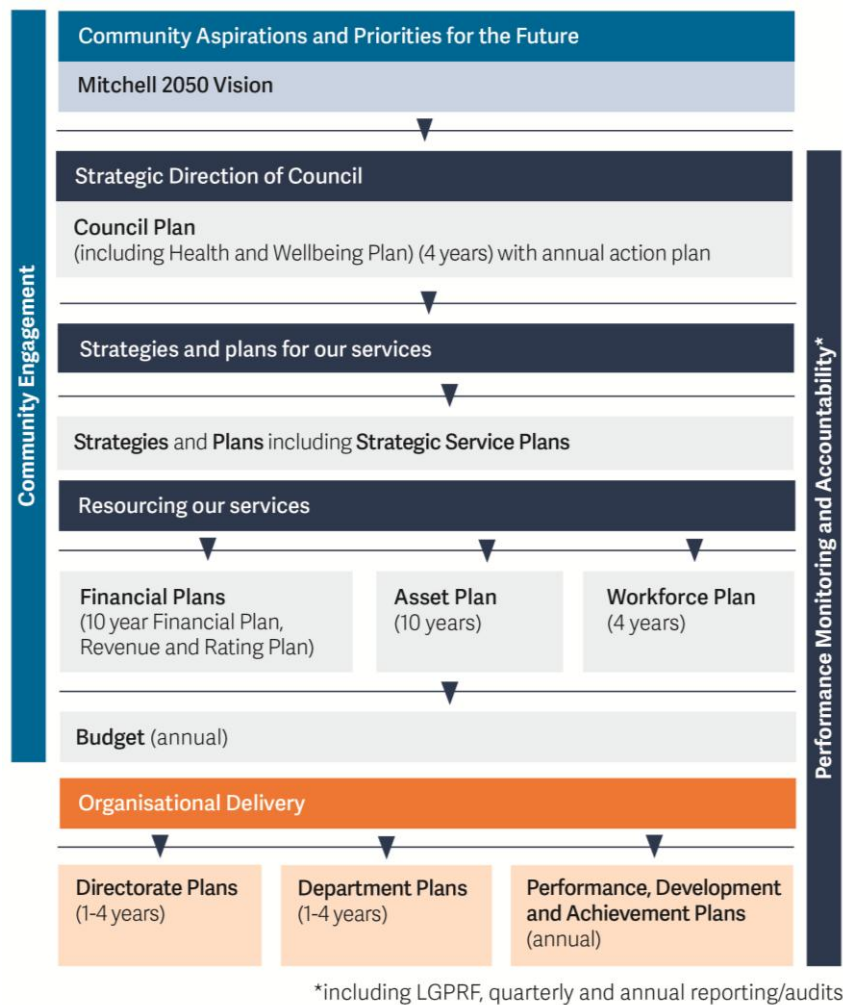
Details of Mitchell Shire Council's key documents can be found on our website, including our:

- Community Vision [www.mitchellshire.vic.gov.au/mitchell2050](http://www.mitchellshire.vic.gov.au/mitchell2050)
- Council Plan <https://www.mitchellshire.vic.gov.au/council/our-organisation/public-documents/council-strategies-and-plans#council-plan>
- Revenue and Rating Plan <https://www.mitchellshire.vic.gov.au/council/our-organisation/public-documents/budget#revenue-and-rating-plan-2021-22-to-2024-25>
- Financial Plan <https://www.mitchellshire.vic.gov.au/council/our-organisation/public-documents/budget#financial-plan-2024-25-to-2033-34>
- Annual Report <https://www.mitchellshire.vic.gov.au/council/our-organisation/public-documents/annual-report>
- Other community strategies and plans, including the Gender Equality Action Plan (GEAP) <https://www.mitchellshire.vic.gov.au/council/our-organisation/public-documents/council-strategies-and-plans#community>

Documents that are planned be endorsed following the adoption of the Budget will be updated on Council's website.

## 1.1 Strategic planning and accountability framework

The budget is a rolling four-year plan outlining the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The below diagram is a representation of Council's integrated planning framework, which shows the connection between the Council Plan and Budget.



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

LGPRF is the Local Government Performance Reporting Framework, which is a key initiative to improve the transparency and accountability of council performance to ratepayers and to provide a more meaningful set of information to the public. The framework is made up of 59 measures and a governance and management checklist of 27 items which together build a comprehensive picture of council performance.

The Health and Wellbeing Plan (being incorporated into the Council Plan) sets out broad goals and priorities which are designed to enable people living in the municipality to achieve maximum health and wellbeing.

## 1.2 Our purpose

### Our Council Plan aspiration

The 2025-2026 Budget has been developed in line with initial drafting of the Council Plan 2025-2029 and considering community feedback from deliberative engagement during early 2025, submissions received and Council priorities.

The Council Plan and strategic objectives will be endorsed by October 2025 following further community consultation.

The draft strategic objectives included in the budget document are subject to change.

### Organisational Values



#### Trusted

> reliable, honest, respectful, accountable, and authentic in all our actions



#### Engaged

> fully involved, committed and enthusiastic in serving the community and supporting our own and each other's wellbeing



#### Innovative

> encourage a culture of curiosity, to discover and learn new possibilities, fostering continuous improvement and outstanding outcomes

## 1.3 Draft Strategic objectives

Council delivers services and initiatives under 35 major service categories. Each contributes to the achievement of one of five draft strategic objectives proposed for the Council Plan 2025-2029, which are listed below.

### Strategic Objective

1. Grow the local economy by supporting local business, attracting investment, enhancing key infrastructure and facilitating innovation to ensure long-term prosperity for the community.

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2. Enhance the quality of life in our communities by investing in partnerships, services, programs that improve health and wellbeing outcomes and support community equity and inclusion.

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3. Develop spaces that enrich everyday life by supporting sustainable growth, facilitating infrastructure investment, and protecting our natural assets to meet the evolving needs of the community.

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4. Ensure good governance by promoting transparency, building trust, and strengthening connections with the community.

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5. Foster a strong sense of civic pride by improving community amenity and creating opportunities for residents to connect, contribute and celebrate their shared identity.

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## 2. Services, initiatives, and service performance indicators

This section describes the services and initiatives to be funded in the Budget for the 2025-2026 year and how these will contribute to achieving the draft strategic objectives proposed to be included within the Council Plan. It also describes several key projects and service performance indicators that are linked to the performance indicators within the Local Government Performance Reporting Framework. The relationship between these components and the Annual Report, can be seen in section 1.1 starting on page 14.

Considerable effort is made to ensure that the Budget and the Financial Plan keep Council on a path to an affordable and sustainable future.

It is recommended to consider the following when reading the financial information for services, contained within sections 2.1 to 2.5:

- Each year there are often once-off projects included for services which make a comparison between years difficult.
- Key projects identified in the below section that do not have a specific financial allocation associated with it means that this project is funded through internal / existing resources.
- Some capital works projects are already currently underway, with the allocation in 2025-2026 to be for the finalisation of the projects.
- Appendix F (commencing on page 117) contains a further breakdown of income and expenditure for each service.

## 2.1 Draft Strategic Objective 1

Grow the local economy by supporting local business, attracting investment, enhancing key infrastructure and facilitating innovation to ensure long-term prosperity for the community.

The services, initiatives and projects for each business area are described below.

| Description of services provided   |            | 2023-2024        | 2024-2025          | 2025-2026        |
|--|------------|------------------|--------------------|------------------|
|  |            | Actual<br>\$'000 | Forecast<br>\$'000 | Budget<br>\$'000 |
| <b>Economic Development and Tourism</b>  |            |                  |                    |                  |
| This service is responsible for the promotion of economic activity, business investment and regional tourism to create conditions for sustainable economic growth and job creation. This service also operates the Seymour Visitor Information Centre. | Inc        | 654              | 21                 | 4                |
|  | Exp        | 1,489            | 1,329              | 1,133            |
|  | <b>Net</b> | <b>(835)</b>     | <b>(1,308)</b>     | <b>(1,129)</b>   |
| <b>Statutory Planning and Building</b>   |            |                  |                    |                  |
| This service processes statutory planning applications and building services under the relevant legislation.   | Inc        | 1,616            | 1,627              | 1,776            |
|  | Exp        | 2,361            | 2,646              | 3,063            |
|  | <b>Net</b> | <b>(745)</b>     | <b>(1,019)</b>     | <b>(1,287)</b>   |
| <b>Strategic Planning and Urban Design</b>   |            |                  |                    |                  |
| This service delivers positive land use planning outcomes for current and future generations as well as an environmentally healthy and sustainable Council.  | Inc        | 15               | 9                  | 67               |
|  | Exp        | 1,791            | 1,972              | 1,912            |
|  | <b>Net</b> | <b>(1,776)</b>   | <b>(1,963)</b>     | <b>(1,845)</b>   |

### Key projects funded within the Budget

#### Economic Development and Tourism

- Undertake a business case to consider tourism and economic options and benefits of investing in the Goulburn River precinct \$80K
- Ongoing facilitation of the Hilldene Employment Precinct project
- Finalise and commence implementation of the new Economic Development Strategy
- Facilitation and support of employment generating projects and investments
- Facilitation and promotion of visitor economy initiative

#### Strategic Planning and Urban Design

- Bald Hill to Merri Creek Landscape Masterplan \$155K
- Continuation of the Wallan Structure Plan review \$40K
- Powlett Street, Broadford Masterplan \$70K

#### Service Performance Outcome Indicator

| Service            | Indicator        | Performance Measure  | Computation  | 2023-2024<br>Actual | 2024-2025<br>Forecast | 2025-2026<br>Budget |
|--------------------|------------------|--|--|---------------------|-----------------------|---------------------|
| Statutory Planning | Service standard | Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes) | [Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100 | 54.22%              | 59.30%                | 59.80%              |

## 2.2 Draft Strategic Objective 2

Enhance the quality of life in our communities by investing in partnerships, services, programs that improve health and wellbeing outcomes and support community equity and inclusion.

The services and initiatives for each business area are described below.

| Description of services provided   |            | 2023-2024        | 2024-2025          | 2025-2026        |
|--|------------|------------------|--------------------|------------------|
|  |            | Actual<br>\$'000 | Forecast<br>\$'000 | Budget<br>\$'000 |
| <b>Children Services</b>   |            |                  |                    |                  |
| This service manages seven licensed kindergartens, delivering high-quality early childhood education that supports the health and wellbeing of children and families.<br><br>Council works closely with Early Years Managers to deliver programs aligned with the Best Start, Best Life reform, including the rollout of 3-Year-Old Kindergarten and the increase to 20 hours of funded 4-Year-Old Kindergarten from 2025. | Inc        | 5,130            | 5,707              | 6,363            |
|  | Exp        | 5,223            | 6,128              | 6,649            |
|  | <b>Net</b> | <b>(93)</b>      | <b>(421)</b>       | <b>(286)</b>     |
| <b>Immunisations, Maternal and Child Health</b>  |            |                  |                    |                  |
| This service incorporates Immunisations, Supported Playgroups, and eight Maternal and Child Health centres across the Shire. This service has an emphasis on prevention, health promotion, early detection, and intervention as required.  | Inc        | 1,420            | 1,508              | 1,468            |
|  | Exp        | 2,667            | 3,031              | 3,065            |
|  | <b>Net</b> | <b>(1,247)</b>   | <b>(1,523)</b>     | <b>(1,597)</b>   |
| <b>Leisure Centres</b>   |            |                  |                    |                  |
| This service manages six leisure facilities - three outdoor seasonal pools, two indoor aquatic and fitness centres and the Wallan Community Bank Adventure Playground (Splash Park). This service offers a range of programs and services to support positive health and wellbeing outcomes across all life stages and all abilities such as learn to swim programs.   | Inc        | 2,666            | 2,877              | 3,169            |
|  | Exp        | 5,006            | 5,571              | 5,548            |
|  | <b>Net</b> | <b>(2,340)</b>   | <b>(2,694)</b>     | <b>(2,379)</b>   |
| <b>Local Laws, Planning Investigations and Compliance</b>  |            |                  |                    |                  |
| This service is an educational and enforcement team responsible for animal management, parking management, asset protection, local laws and environmental health services.   | Inc        | 2,834            | 2,913              | 3,208            |
|  | Exp        | 3,250            | 3,412              | 3,590            |
|  | <b>Net</b> | <b>(416)</b>     | <b>(499)</b>       | <b>(382)</b>     |
| <b>Recreation and Open Space<sup>1</sup></b>   |            |                  |                    |                  |
| This service directly manages a number of recreation facilities and sporting complexes across Mitchell Shire and is the liaison point between Council, recreation facility committees of management, clubs, and user groups. The service also undertakes future planning for recreation facilities and open space areas.   | Inc        | 200              | 129                | 127              |
|  | Exp        | 3,893            | 4,004              | 4,099            |
|  | <b>Net</b> | <b>(3,693)</b>   | <b>(3,875)</b>     | <b>(3,972)</b>   |
| <b>School Crossing Supervisors</b>   |            |                  |                    |                  |
| This service provides school crossing services across the Shire.   | Inc        | 160              | 172                | 170              |
|  | Exp        | 368              | 374                | 399              |
|  | <b>Net</b> | <b>(208)</b>     | <b>(202)</b>       | <b>(229)</b>     |

### Key projects funded within the Budget

#### Children Services

- Increase funded kindergarten hours for four-year-olds from 15 to 20 hours per week under the The Best Start, Best Life reform

#### Leisure Centres

- Implementation of the aquatics strategy and grant readiness work \$30K
- Continuation of free entry to the outdoor pools

<sup>1</sup> Expenditure related to Recreation and Open Space includes \$2.02M, \$2.08M and \$2.15M of depreciation related to recreation, reserves, open space, and streetscapes for the 2023-2024 Actuals, 2024-2025 Forecast and 2025-2026 Budget, respectively.

Key projects funded within the Budget

**Recreation and Open Space**

- Beveridge Central Active Open Space - Grant readiness \$60K
- Development of a public toilet strategy
- Development of a BMX/Mountain Bike/Skate Strategy
- Development of Recreation and Active Open Space Masterplans \$54K

Capital Projects - see section 4.4.2 for a detailed listing of proposed works

**Leisure Centres**

- Kilmore Leisure Centre - Heat Pump \$300K

**Recreation and Open Space**

- Harley Hammond Reserve, Broadford - Female Friendly Pavilion Upgrade - Construction \$1.26M
- Harley Hammond, Broadford - Netball and Playground Upgrade \$1.17M
- JJ Clancy Reserve, Kilmore - Carparking, roadway and landscape works - Construction \$908K
- Chittick Oval, Seymour - Lighting \$400K

**Service Performance Outcome Indicator**

| Service                   | Indicator     | Performance Measure   | Computation   |
|---------------------------|---------------|---|---|
| Aquatic Facilities        | Utilisation   | Utilisation of aquatic facilities (number of visits to aquatic facilities per head of population)     | Number of visits to aquatic facilities / Population   |
| Maternal and Child Health | Participation | Participation in the MCH service (percentage of children enrolled who participate in the MCH service) | [Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100 |

| Service                   | Indicator     | 2023-2024 Actual | 2024-2025 Forecast | 2025-2026 Budget |
|---------------------------|---------------|------------------|--------------------|------------------|
| Aquatic Facilities*       | Utilisation   | 2.75             | 3.84               | 3.65             |
| Maternal and Child Health | Participation | 85.66%           | 88.38%             | 89.50%           |

\* during 2024-2025 significant focus has been placed on increasing visitation and membership base for our aquatic facilities. However, the reduction from forecasted to budgeted outcome indicators for aquatic facilities is due to population growth being higher than anticipated future growth in visitation/utilisation of aquatic facilities. Furthermore, Mitchell Shire is experiencing a significant portion of growth in areas of the shire that do not have these services offered.



Mandalay, Beveridge



Broadford Depot

## 2.3 Draft Strategic Objective 3

Develop spaces that enrich everyday life by supporting sustainable growth, facilitating infrastructure investment, and protecting our natural assets to meet the evolving needs of the community.

The services, initiatives, and service performance indicators for each business area are described below.

| Description of services provided  |            | 2023-2024        | 2024-2025          | 2025-2026        |
|---|------------|------------------|--------------------|------------------|
|   |            | Actual<br>\$'000 | Forecast<br>\$'000 | Budget<br>\$'000 |
| <b>Asset and Property Services</b>  |            |                  |                    |                  |
| This service is responsible for the capture and management of asset information to ensure that Council owned assets are providing the right level of service to the community. It is also responsible for the management of Council owned properties with regards to purchasing, selling, and leasing and licensing arrangements and for managing Council's Enterprise Project Management Office. | Inc        | 271              | 506                | 272              |
|   | Exp        | 1,552            | 1,870              | 1,983            |
|   | <b>Net</b> | <b>(1,281)</b>   | <b>(1,364)</b>     | <b>(1,711)</b>   |
| <b>Capital Works</b>  |            |                  |                    |                  |
| This service is responsible for the delivery of major projects within Council's annual capital works program, as well as being a key resource for the planning and development of future projects.  | Inc        | 42.00            | 36                 | -                |
|   | Exp        | 1,055            | 947                | 907              |
|   | <b>Net</b> | <b>(1,013)</b>   | <b>(911)</b>       | <b>(907)</b>     |
| <b>Emergency management</b>   |            |                  |                    |                  |
| This service is responsible for fire prevention activities, community education, and emergency management planning. Working in partnership with emergency response agencies to implement actions in the Municipal Emergency Management Plan, ensuring a coordinated approach to preparedness, response, and recovery.   | Inc        | 409              | 149                | 151              |
|   | Exp        | 782              | 878                | 691              |
|   | <b>Net</b> | <b>(373)</b>     | <b>(729)</b>       | <b>(540)</b>     |
| <b>Engineering, Transport and Subdivisions</b>  |            |                  |                    |                  |
| This service is responsible for providing engineering and transport advice to Council and the community, while also ensuring infrastructure assets constructed as part of new developments are fit for purpose and constructed to Council's standards. Such assets include roads, drainage and landscape infrastructure.  | Inc        | 1,910            | 2,162              | 2,376            |
|   | Exp        | 2,209            | 2,948              | 3,074            |
|   | <b>Net</b> | <b>(299)</b>     | <b>(786)</b>       | <b>(698)</b>     |
| <b>Parks and Gardens</b>  |            |                  |                    |                  |
| This service is responsible for maintaining parks and gardens, playgrounds and sports fields.   | Inc        | 164              | 148                | -                |
|   | Exp        | 3,525            | 3,877              | 3,751            |
|   | <b>Net</b> | <b>(3,361)</b>   | <b>(3,729)</b>     | <b>(3,751)</b>   |
| <b>Plant and Fleet<sup>2</sup></b>  |            |                  |                    |                  |
| This service is responsible for the management and maintenance of the Council's plant and vehicle fleet, required for service delivery.   | Inc        | 75               | 69                 | 70               |
|   | Exp        | 2,143            | 1,794              | 1,488            |
|   | <b>Net</b> | <b>(2,068)</b>   | <b>(1,725)</b>     | <b>(1,418)</b>   |
| <b>Road Operations<sup>3</sup></b>  |            |                  |                    |                  |
| This service is responsible for both the maintenance of the Shire's infrastructure assets includes roads, footpaths, bridges, drainage and street furniture, as well as the ongoing renewal of road infrastructure delivered through our capital works program.   | Inc        | 419              | 2,873              | 2,778            |
|   | Exp        | 18,906           | 20,074             | 21,619           |
|   | <b>Net</b> | <b>(18,487)</b>  | <b>(17,201)</b>    | <b>(18,841)</b>  |

<sup>2</sup> Expenditure related to Plant and Fleet includes \$1.84M, \$1.86M and \$1.74M of depreciation for the 2023-2024 Actuals, 2024-2025 Forecast and 2025-2026 Budget, respectively. However, depreciation related to fleet is charged out across the organisation, therefore not impacting the net cost of the plant and fleet service specifically. Depreciation for fleet within the above figures is \$0.94M for each year.

<sup>3</sup> Expenditure related to Road Operations includes \$11.89M, \$12.24M and \$18.85M of depreciation related to roads, bridges, drainage, and footpaths for the 2023-2024 Actuals, 2024-2025 Forecast and 2025-2026 Budget, respectively.

| Description of services provided   |            | 2023-2024        | 2024-2025          | 2025-2026        |
|--|------------|------------------|--------------------|------------------|
|  |            | Actual<br>\$'000 | Forecast<br>\$'000 | Budget<br>\$'000 |
| <b>Social Planning and Community Infrastructure</b>  |            |                  |                    |                  |
| This service provides the organisation with up-to-date population, demographic, health, and well-being data, supporting best practice social planning that examines the social impacts of development to promote positive health and well-being outcomes. Additionally, it leads and coordinates the organisation's community infrastructure approach, ensuring the planning and delivery of well-designed, integrated, and accessible community facilities. | Inc        | 231              | 42                 | -                |
|  | Exp        | 1,078            | 907                | 674              |
|  | <b>Net</b> | <b>(847)</b>     | <b>(865)</b>       | <b>(674)</b>     |
| <b>Street Lighting</b>   |            |                  |                    |                  |
| This service is responsible for maintaining and managing public street lighting network.   | Inc        | 42.00            | 30                 | 20               |
|  | Exp        | 835              | 857                | 894              |
|  | <b>Net</b> | <b>(793)</b>     | <b>(827)</b>       | <b>(874)</b>     |
| <b>Tree Management</b>   |            |                  |                    |                  |
| This service is responsible for maintaining and managing our trees and urban forest in townships.  | Inc        | 146              | 80.00              | -                |
|  | Exp        | 1,947            | 2,077              | 1,839            |
|  | <b>Net</b> | <b>(1,801)</b>   | <b>(1,997)</b>     | <b>(1,839)</b>   |
| <b>Waste Management<sup>4</sup></b>  |            |                  |                    |                  |
| Waste management is a core service provided by local government to the community. Key areas of waste and resource recovery delivered by Council include kerbside collection services, operation of four Resource Recovery Centres, the operation of Mitchell Landfill for the purpose of disposal of residual waste, management of closed landfills, servicing of public place bins and delivery of waste education.   | Inc        | 13,132           | 14,238             | 14,783           |
|  | Exp        | 10,703           | 12,385             | 14,678           |
|  | <b>Net</b> | <b>2,429</b>     | <b>1,853</b>       | <b>105</b>       |
| <b>Key projects funded within the Budget</b>   |            |                  |                    |                  |
| <b>Asset and Property Services</b>   |            |                  |                    |                  |
| - Revision of the 10-year capital works program to remain consistent with priorities across the Shire  |            |                  |                    |                  |
| - Undertake programmed condition audits of Council's key infrastructure assets to ensure their appropriate life cycle management and the development of targeted asset renewal programs \$215K   |            |                  |                    |                  |
| <b>Engineering, Transport and Subdivisions</b>   |            |                  |                    |                  |
| - Continued flood mapping for Wallan East in partnership with Melbourne Water \$40K  |            |                  |                    |                  |
| - Continued drainage camera investigations and mapping for community raised flooding or capacity concerns \$10K  |            |                  |                    |                  |
| <b>Parks and Gardens</b>   |            |                  |                    |                  |
| - Continued focus on maintaining and enhancing townships through beautification activities   |            |                  |                    |                  |
| <b>Social Planning and Community Infrastructure</b>  |            |                  |                    |                  |
| - Continuation of Community Infrastructure Needs Assessment and a population data study to inform Council Plan, Health and Wellbeing Plan and Community Vision \$41K   |            |                  |                    |                  |
| - Continuation of Affordable Housing Strategy Implementation \$12K   |            |                  |                    |                  |
| <b>Tree Management</b>   |            |                  |                    |                  |
| - Ongoing improvement in data collection to ensure a mobile workforce to aid in work scheduling  |            |                  |                    |                  |
| <b>Waste Management</b>  |            |                  |                    |                  |
| - Continued implementation of the four bin kerbside collection system  |            |                  |                    |                  |

<sup>4</sup> Expenditure related to Waste Management includes \$0.80M, \$1.04M and \$1.36M of depreciation and amortisation related to landfill and transfer stations for the 2023-2024 Actuals, 2024-2025 Forecast and 2025-2026 Budget, respectively.

Capital Projects - see section 4.4.2 for a detailed listing of proposed works

### Capital Works

- Hilldene Industrial Estate - Intersection \$820K
- Footpath Missing Links Program \$778K
- Bridge Renewal Program \$500K

### Road Operations

- Sealed Road Renewal Program \$5.35M (funded through \$1.88M grant funding)
- Unsealed Road Program \$1.10M
- Footpath Renewal Program \$500K
- Kerb and Channel Renewal Program \$500K
- Culvert Renewal Program \$300K

### Social Planning and Community Infrastructure

- Seymour Community Wellbeing Hub - Construction \$17.95M
- Wallan East Integrated Family and Children's Centre - Construction \$14.00M

### Waste Management

- Former Kilmore Landfill - Leachate management \$311K
- Mitchell Landfill Cell 6 and 7 - Cap design and approvals \$52K

### Service Performance Outcome Indicator

| Service          | Indicator       | Performance Measure   | Computation   |
|------------------|-----------------|---|---|
| Roads            | Condition       | Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal) | [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100                      |
| Waste Management | Waste diversion | Kerbside collection waste diverted from landfill (percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)               | [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100 |

| Service          | Indicator       | 2023-2024<br>Actual | 2024-2025<br>Forecast | 2025-2026<br>Budget |
|------------------|-----------------|---------------------|-----------------------|---------------------|
| Roads            | Condition       | 93.18%              | 92.12%                | 91.72%              |
| Waste Management | Waste diversion | 27.59%              | 34.50%                | 56.00%              |



Burke and Wills Track



Parks and Garden Team

## 2.4 Draft Strategic Objective 4

Ensure good governance by promoting transparency, building trust, and strengthening connections with the community.

The services, initiatives, and service performance indicators for each business area are described below.

| Description of services provided   |            | 2023-2024        | 2024-2025          | 2025-2026        |
|--|------------|------------------|--------------------|------------------|
|  |            | Actual<br>\$'000 | Forecast<br>\$'000 | Budget<br>\$'000 |
| <b>Communications</b>  |            |                  |                    |                  |
| This service oversees all public communications activities associated with Council, as well as delivering internal communications within the organisation.   | Inc        | -                | -                  | -                |
|  | Exp        | 1,208            | 1,243              | 1,324            |
|  | <b>Net</b> | <b>(1,208)</b>   | <b>(1,243)</b>     | <b>(1,324)</b>   |
| <b>Councillor and Chief Executive Officer support</b>  |            |                  |                    |                  |
| This service includes the Mayor, Councillors, and the Chief Executive Officer and associated support which cannot be otherwise attributed to the direct service provision areas.   | Inc        | -                | -                  | -                |
|  | Exp        | 1,014            | 1,068              | 1,097            |
|  | <b>Net</b> | <b>(1,014)</b>   | <b>(1,068)</b>     | <b>(1,097)</b>   |
| <b>Customer and Library Services<sup>5</sup></b>   |            |                  |                    |                  |
| This service delivers four integrated libraries and customer service centres, and limited library services at Greater Beveridge Community Centre. It also provides internal and outreach programs for children, youth, adults, primary and secondary schools, community groups and aged care facilities. The Kilmore Library provides an extended service that includes VicRoads, Mining Rights and Proof of Age services. | Inc        | 446              | 426                | 430              |
|  | Exp        | 3,216            | 3,278              | 3,250            |
|  | <b>Net</b> | <b>(2,770)</b>   | <b>(2,852)</b>     | <b>(2,820)</b>   |
| <b>Development Contributions</b>   |            |                  |                    |                  |
| This service delivers oversight and implementation of Infrastructure Contributions Plans (ICPs), Development Contributions Plans (DCPs) and monitors and reports on these in accordance with State Government legislation.   | Inc        | -                | -                  | -                |
|  | Exp        | 351              | 426                | 354              |
|  | <b>Net</b> | <b>(351)</b>     | <b>(426)</b>       | <b>(354)</b>     |
| <b>Facility Management</b>   |            |                  |                    |                  |
| This service is responsible for ensuring Council's buildings and facilities remain safe and fit for occupation, and that ongoing regulatory building compliance is achieved.   | Inc        | 31               | 55                 | 6                |
|  | Exp        | 1,927            | 2,105              | 2,250            |
|  | <b>Net</b> | <b>(1,896)</b>   | <b>(2,050)</b>     | <b>(2,244)</b>   |
| <b>Finance</b>   |            |                  |                    |                  |
| This service is responsible for financial services such as financial accounting, management accounting, and accounts payable. The costs include corporate expenses such as interest on borrowings, bad debt write off, and the payment of fire services levy charged on Council properties.  | Inc        | 4,428            | 3,614              | 3,609            |
|  | Exp        | 4,866            | 3,628              | 3,662            |
|  | <b>Net</b> | <b>(438)</b>     | <b>(14)</b>        | <b>(53)</b>      |
| <b>Governance and Corporate Reporting<sup>6</sup></b>  |            |                  |                    |                  |
| This service ensures that we meet our legislative responsibilities by providing an ethical basis for good governance which facilitates informed and transparent decision making.   | Inc        | 29               | 42                 | 71               |
|  | Exp        | 903              | 1,367              | 1,144            |
|  | <b>Net</b> | <b>(874)</b>     | <b>(1,325)</b>     | <b>(1,073)</b>   |

<sup>5</sup> Expenditure related to Customer and Library Services includes \$180K, \$186K and \$190K of depreciation related to library books for the 2023-2024 Actuals, 2024-2025 Forecast and 2025-2026 Budget, respectively.

<sup>6</sup> The 2024-2025 forecasted expenditure for Governance and Corporate Reporting includes the costs of \$249K for Council Elections. Excluding this, the expenditure for the financial year would be forecasted at \$1.07M

| Description of services provided   |            | 2023-2024      | 2024-2025      | 2025-2026      |
|--|------------|----------------|----------------|----------------|
|  |            | Actual         | Forecast       | Budget         |
|  |            | \$'000         | \$'000         | \$'000         |
| <b>Information and Business Transformation<sup>7</sup></b>   |            |                |                |                |
| This service delivers appropriate and cost effective technology, which supports Mitchell Shire Council and its employees in delivering services to the community.  | Inc        | 287            | -              | -              |
|  | Exp        | 6,456          | 6,845          | 6,941          |
|  | <b>Net</b> | <b>(6,169)</b> | <b>(6,845)</b> | <b>(6,941)</b> |
| <b>Information Services</b>  |            |                |                |                |
| This service is responsible for the management, maintenance and disposal of all corporate information according to government legislation, Council strategy, policy, established procedures, and business rules.                                     | Inc        | -              | -              | -              |
|  | Exp        | 521            | 526            | 542            |
|  | <b>Net</b> | <b>(521)</b>   | <b>(526)</b>   | <b>(542)</b>   |
| <b>People and Culture</b>  |            |                |                |                |
| This service is responsible for human resources, organisational development, employee relations, corporate training, and payroll.  | Inc        | -              | -              | -              |
|  | Exp        | 1,363          | 1,619          | 1,773          |
|  | <b>Net</b> | <b>(1,363)</b> | <b>(1,619)</b> | <b>(1,773)</b> |
| <b>Risk, Insurance, and Occupational Health and Safety</b>   |            |                |                |                |
| This service ensures a safe workplace and good risk management processes; and provides services with a fair and consistent application of legislation and processes to ensure that employees and community enjoy a safe and sustainable environment. | Inc        | 65             | 12             | 4              |
|  | Exp        | 1,611          | 1,620          | 1,689          |
|  | <b>Net</b> | <b>(1,546)</b> | <b>(1,608)</b> | <b>(1,685)</b> |

#### Key projects funded within the Budget

##### Councillor and Chief Executive Officer support

- Development of the Council Plan 2025-2029 (integrating the Public Health and Wellbeing Plan)

##### Customer and Library Services

- Continued focus on expansion of library programs specifically to schools and under-represented groups including disadvantaged youth
- Exploration and implementation of partnerships with local education providers to address disadvantage amongst Mitchell Shire communities
- Emphasis on greater promotion of library and customer service functions through improved social media, updates to website, surveys, flyers and posters
- Expansion of library resources, including STEM (science, technology, engineering and mathematics) subjects
- Continuation of expanded home library service

##### Finance

- Develop the Financial Plan to ensure Financial sustainability and strong financial management in line with the Council Plan priorities

##### Governance and Corporate Reporting

- Develop and implement a framework to support transparent reporting to Council and community
- Delivery of Phase 1 of the contract management system

##### Information and Business Transformation

- Continued implementation and enhancement of secure cloud-based systems to improve productivity, mobility and business continuity
- Review of and continued implementation of the initiatives associated with the Technology Strategy

7 Expenditure related to Information and Business Transformation includes \$1.09M, \$1.10M and \$1.13M of depreciation and amortisation related to information technology and software assets for the 2022-2023 Actuals, 2023-2024 Forecast and 2024-2025 Budget, respectively.

### Key projects funded within the Budget

#### People and Culture

- All staff engagement survey \$38K
- Corporate health and wellbeing programs, including employee assistance program, staff reward and recognition
- Undertake a review of Workforce Planning
- Undertake projects linked to the psychosocial hazard risk safety review

#### Risk, Insurance, and Occupational Health and Safety

- Continuation of accredited compliance training

### Capital Projects - see section 4.4.2 for a detailed listing of proposed works

#### Customer and Library Services

- Library Stock Renewal \$200K

#### Facility Maintenance

- Building Structural Defects and Fitout Renewal Program \$600K

#### Information and Business Transformation

- Information Technology Hardware renewal \$290K
- Network Upgrade and Optimisation Program \$125K
- Mobility Renewal \$90K

#### Service Performance Outcome Indicator

| Service    | Indicator                   | Performance Measure  | Computation  |
|------------|-----------------------------|--|--|
| Governance | Consultation and engagement | Satisfaction with community consultation and engagement (community satisfaction rating out of 100 with the consultation and engagement efforts of Council) | Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement |
| Libraries  | Participation               | Library membership (percentage of the population that are registered library members)  | [Number of registered library members / Population] x100   |

| Service    | Indicator                   | 2023-2024<br>Actual | 2024-2025<br>Forecast | 2025-2026<br>Budget |
|------------|-----------------------------|---------------------|-----------------------|---------------------|
| Governance | Consultation and engagement | 44                  | 52                    | 53                  |
| Libraries* | Participation               | 18.19%              | 15.09%                | 14.39%              |

\* the reduction in forecasted and budgeted outcome indicators for libraries is due to population growth being higher than growth in library membership.



Mitchell Library Services



VLine at Kilmore East

## 2.5 Draft Strategic Objective 5

Foster a strong sense of civic pride by improving community amenity and creating opportunities for residents to connect, contribute and celebrate their shared identity.

The services, initiatives, and service performance indicators for each business area are described below.

| Description of services provided  |            | 2023-2024        | 2024-2025          | 2025-2026        |
|---|------------|------------------|--------------------|------------------|
|   |            | Actual<br>\$'000 | Forecast<br>\$'000 | Budget<br>\$'000 |
| <b>Community Development, Positive Ageing and Social Justice</b>  |            |                  |                    |                  |
| This service works in partnership with residents, community groups, organisations and government agencies to build an active, vibrant, healthy and socially connected community. This is achieved through targeted program and service delivery. This service also coordinates community centre programs, art development and exhibitions, and community-led activities across the Shire. | Inc        | 534              | 403                | 333              |
|   | Exp        | 1,409            | 1,559              | 1,463            |
|   | <b>Net</b> | <b>(875)</b>     | <b>(1,156)</b>     | <b>(1,130)</b>   |
| <b>Environment</b>  |            |                  |                    |                  |
| Council's Environment unit is responsible for delivering on ground, strategic and statutory works to ensure our natural environment is protected, cared for and enhanced, as well as ensuring that the environmental sustainability of our built environment is strengthened.   | Inc        | 48               | 45                 | 301              |
|   | Exp        | 1,157            | 1,248              | 1,661            |
|   | <b>Net</b> | <b>(1,109)</b>   | <b>(1,203)</b>     | <b>(1,360)</b>   |
| <b>Local Laws, Planning Investigations and Compliance</b>   |            |                  |                    |                  |
| This service is an educational and enforcement team responsible for animal management, parking management, asset protection, local laws and environmental health services.  | Inc        | 2,834            | 2,913              | 3,208            |
|   | Exp        | 3,250            | 3,412              | 3,590            |
|   | <b>Net</b> | <b>(416)</b>     | <b>(499)</b>       | <b>(382)</b>     |
| <b>Youth Services</b>   |            |                  |                    |                  |
| This service provides support for young people. Key activities include youth development and targeted programs, social education in response to emerging challenges and aspirations, support for the youth services sector and youth skills development (such as leadership skills).  | Inc        | 162              | 107                | 119              |
|   | Exp        | 442              | 505                | 515              |
|   | <b>Net</b> | <b>(280)</b>     | <b>(398)</b>       | <b>(396)</b>     |
| <b>Key projects funded within the Budget</b>  |            |                  |                    |                  |
| <b>Community Development, Positive Ageing and Social Justice</b>  |            |                  |                    |                  |
| - Delivery of actions aligned with the Health and Wellbeing and Public Health Plan \$39K  |            |                  |                    |                  |
| - Delivery of Community Arts - hART Exhibition \$20K  |            |                  |                    |                  |
| - Delivery of actions associated with the Gender Equality Act \$10K   |            |                  |                    |                  |
| <b>Environment</b>  |            |                  |                    |                  |
| - Implementation of Climate Emergency Action Plan - Bulk street light changeover \$475K   |            |                  |                    |                  |
| - Management of bushland reserves \$130K  |            |                  |                    |                  |
| - Continued development of the Biodiversity Strategy \$45K  |            |                  |                    |                  |
| - Continued delivery of Council's Roadside Weed Control Program   |            |                  |                    |                  |
| <b>Local Laws, Planning Investigations and Compliance</b>   |            |                  |                    |                  |
| - Continuation of the Domestic Waste Water Management Plan  |            |                  |                    |                  |
| - Review of the Domestic Animal Management Plan   |            |                  |                    |                  |

**Service Performance Outcome Indicator**

| Service           | Indicator         | Performance Measure   | Computation  |
|-------------------|-------------------|---|--|
| Animal Management | Health and safety | Animal management prosecutions (percentage of animal management prosecutions which are successful)  | Number of successful animal management prosecutions / Total number of animal management prosecutions   |
| Food Safety       | Health and safety | Critical and major non-compliance outcome notifications (percentage of critical and major non-compliance outcome notifications that are followed up by Council) | [Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100 |

| Service           | Indicator         | 2023-2024 Actual | 2024-2025 Forecast | 2025-2026 Budget |
|-------------------|-------------------|------------------|--------------------|------------------|
| Animal Management | Health and safety | 100.00%          | 100.00%            | 100.00%          |
| Food Safety       | Health and safety | 100.00%          | 100.00%            | 100.00%          |



Mitchell Shire Council hArt exhibition



Australia Day, Broadford 2025

## 2.6 Performance Statement management

The service performance indicators detailed in the preceding pages will be reported in the Performance Statement. This is prepared at the end of the year as required by section 94(2)(d) of the *Victorian Local Government Act 2020* and will be included in the 2024-2025 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial performance (outlined in Section 98) and sustainable capacity, which are not included in this Budget report. The full set of prescribed performance indicators is audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. Any major initiatives detailed above will be reported in the Annual Report in the form of a statement of progress in the report of operations.

## 2.7 Reconciliation with budgeted operating result

|   | Surplus /<br>(Deficit)<br>\$'000 | Income<br>\$'000 | Expense<br>\$'000 |
|---|----------------------------------|------------------|-------------------|
| Draft Strategic Objective 1                       | (4,261)                          | 1,847            | 6,108             |
| Draft Strategic Objective 2                       | (8,463)                          | 11,297           | 19,760            |
| Draft Strategic Objective 3                       | (31,148)                         | 20,450           | 51,598            |
| Draft Strategic Objective 4                       | (19,906)                         | 4,120            | 24,026            |
| Draft Strategic Objective 5                       | (3,268)                          | 3,961            | 7,229             |
| <b>Total services and initiatives</b>             | <b>(67,046)</b>                  | <b>41,675</b>    | <b>108,721</b>    |
| Unattributable expense <sup>8</sup>               | (2,124)                          |                  |                   |
| Other non-attributable <sup>9</sup>               | 69,907                           |                  |                   |
| <b>Surplus / (Deficit) before funding sources</b> | <b>737</b>                       |                  |                   |
| <b>Funding sources:</b>                           |                                  |                  |                   |
| Rates and Charges <sup>10</sup>                   | 58,352                           |                  |                   |
| Capital grants and contributions                  | 54,290                           |                  |                   |
| <b>Total funding sources</b>                      | <b>112,642</b>                   |                  |                   |
| <b>Surplus / (Deficit) for the year</b>           | <b>113,379</b>                   |                  |                   |

8 Includes unattributable depreciation and corporate overhead recovery costs.

9 Includes Financial Assistance Grant and Non-Monetary Contributions.

10 Excludes waste charges and waste supplementary rates which are included within the income associated with Strategic Objective 3.

### 3. Financial Statements

This section presents information regarding the Budgeted Financial Statements and Statement of Human Resources. The budget information for the years 2025-2026 to 2028-2029.

At the end of each financial year Council is required to include the Financial Statements in its Annual Report. This is a comparison of actual income and expenditure compared with the income and expenditure in the financial statements within the Budget.

The section includes the following financial statements in accordance with the *Victorian Local Government Act 2020* and the Local Government Model Financial Report:

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



*Greater Beveridge Community Centre*



*Wellington Street, Wallan*

## Budgeted Comprehensive Income Statement

For the four years ending 30 June 2029

|                                       | Notes  | Forecast<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | 2026-2027<br>\$'000 | Projections<br>2027-2028<br>\$'000 | 2028-2029<br>\$'000 |
|---------------------------------------|--------|---------------------------------|-------------------------------|---------------------|------------------------------------|---------------------|
| <b>Income/Revenue</b>                 |        |                                 |                               |                     |                                    |                     |
| Rates and charges                     | 4.1.1  | 67,538                          | 71,980                        | 76,961              | 82,600                             | 88,183              |
| Statutory fees and fines              | 4.1.2  | 2,067                           | 2,579                         | 2,641               | 2,773                              | 2,950               |
| User fees                             | 4.1.3  | 9,036                           | 9,246                         | 9,629               | 10,092                             | 10,581              |
| Grants - Operating                    | 4.1.4  | 21,235                          | 20,841                        | 20,879              | 21,854                             | 22,912              |
| Grants - Capital                      | 4.1.4  | 16,340                          | 27,234                        | 26,553              | 19,205                             | 43,508              |
| Contributions - monetary              | 4.1.5  | 10,641                          | 27,182                        | 27,586              | 30,108                             | 19,429              |
| Contributions - non-monetary          | 4.1.5  | 53,389                          | 60,859                        | 123,668             | 59,247                             | 68,419              |
| Other income                          | 4.1.6  | 4,609                           | 4,297                         | 3,474               | 3,502                              | 3,108               |
| <b>Total income/revenue</b>           |        | <b>184,855</b>                  | <b>224,218</b>                | <b>291,391</b>      | <b>229,381</b>                     | <b>259,090</b>      |
| <b>Expenses</b>                       |        |                                 |                               |                     |                                    |                     |
| Employee costs                        | 4.1.7  | 45,283                          | 47,848                        | 49,186              | 51,869                             | 54,887              |
| Materials and services                | 4.1.8  | 40,011                          | 34,957                        | 36,476              | 38,091                             | 40,072              |
| Depreciation                          | 4.1.9  | 20,388                          | 22,100                        | 24,000              | 27,500                             | 29,000              |
| Depreciation - right of use assets    | 4.1.9  | 652                             | 1,228                         | 1,291               | 1,335                              | 1,380               |
| Amortisation - intangible assets      | 4.1.9  | 1,401                           | 1,702                         | 1,467               | 761                                | 723                 |
| Borrowing costs                       | 4.1.10 | 798                             | 839                           | 1,122               | 1,329                              | 1,632               |
| Finance costs - leases                |        | 115                             | 254                           | 233                 | 193                                | 173                 |
| Other expenses                        | 4.1.10 | 1,903                           | 1,911                         | 1,964               | 2,129                              | 2,194               |
| <b>Total expenses</b>                 |        | <b>110,551</b>                  | <b>110,839</b>                | <b>115,739</b>      | <b>123,207</b>                     | <b>130,061</b>      |
| <b>Surplus/(deficit) for the year</b> |        | <b>74,304</b>                   | <b>113,379</b>                | <b>175,652</b>      | <b>106,174</b>                     | <b>129,029</b>      |
| <b>Total comprehensive result</b>     |        | <b>74,304</b>                   | <b>113,379</b>                | <b>175,652</b>      | <b>106,174</b>                     | <b>129,029</b>      |

The following table shows how the adjusted underlying result has been calculated.

|   | Forecast<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | 2026-2027<br>\$'000 | Projections<br>2027-2028<br>\$'000 | 2028-2029<br>\$'000 |
|---|---------------------------------|-------------------------------|---------------------|------------------------------------|---------------------|
| Total Income                                  | 184,855                         | 224,218                       | 291,391             | 229,381                            | 259,090             |
| Total expenses                                | 110,551                         | 110,839                       | 115,739             | 123,207                            | 130,061             |
| <b>Surplus/(deficit) for the year</b>         | <b>74,304</b>                   | <b>113,379</b>                | <b>175,652</b>      | <b>106,174</b>                     | <b>129,029</b>      |
| <b>Less non-operating income and expenses</b> |                                 |                               |                     |                                    |                     |
| Grants - Capital (non-recurrent)              | 14,813                          | 25,355                        | 24,322              | 16,856                             | 41,159              |
| Contributions - monetary (capital)            | 10,539                          | 27,055                        | 27,524              | 30,046                             | 19,367              |
| Contributions - non-monetary                  | 53,389                          | 60,859                        | 123,668             | 59,247                             | 68,419              |
| <b>Underlying result</b>                      | <b>78,741</b>                   | <b>113,269</b>                | <b>175,514</b>      | <b>106,149</b>                     | <b>128,945</b>      |
| <b>Adjusted underlying surplus/(deficit)</b>  | <b>(4,437)</b>                  | <b>110</b>                    | <b>138</b>          | <b>25</b>                          | <b>84</b>           |

The adjusted underlying result seen above in the Comprehensive Income Statement is the net surplus/(deficit) for the year adjusted for non-recurrent (once-off) capital grants, non-monetary asset contributions and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by non-recurrent (once-off) capital income items, which can often mask the operating result.



*Tree Planting program*



*Seymour Recovery Hub*

## Budgeted Balance Sheet

For the four years ending 30 June 2029

|   | Notes | Forecast<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | 2026-2027<br>\$'000 | Projections<br>2027-2028<br>\$'000 | 2028-2029<br>\$'000 |
|---|-------|---------------------------------|-------------------------------|---------------------|------------------------------------|---------------------|
| <b>Assets</b>                               |       |                                 |                               |                     |                                    |                     |
| <b>Current assets</b>                       |       |                                 |                               |                     |                                    |                     |
| Cash and cash equivalents                   |       | 29,382                          | 19,120                        | 20,247              | 21,546                             | 22,873              |
| Trade and other receivables                 |       | 13,720                          | 14,767                        | 14,942              | 15,431                             | 17,130              |
| Other financial assets                      |       | 50,000                          | 75,000                        | 66,900              | 58,600                             | 65,800              |
| Inventories                                 |       | 245                             | 218                           | 226                 | 236                                | 247                 |
| Contract Assets                             |       | 7,354                           | 7,354                         | 7,354               | 7,354                              | 7,354               |
| Other assets                                |       | 1,442                           | 1,272                         | 1,326               | 1,387                              | 1,458               |
| <b>Total current assets</b>                 | 4.2.1 | <b>102,143</b>                  | <b>117,731</b>                | <b>110,995</b>      | <b>104,554</b>                     | <b>114,862</b>      |
| <b>Non-current assets</b>                   |       |                                 |                               |                     |                                    |                     |
| Other Financial Assets                      |       | 15,125                          | 15,125                        | 15,125              | 15,125                             | 15,125              |
| Property, infrastructure, plant & equipment |       | 988,852                         | 1,081,040                     | 1,269,111           | 1,385,624                          | 1,514,873           |
| Right of use assets                         |       | 8,262                           | 7,034                         | 6,443               | 5,692                              | 4,763               |
| Intangible assets                           |       | 3,523                           | 1,971                         | 2,368               | 1,756                              | 1,183               |
| <b>Total non-current assets</b>             | 4.2.1 | <b>1,015,762</b>                | <b>1,105,170</b>              | <b>1,293,047</b>    | <b>1,408,197</b>                   | <b>1,535,944</b>    |
| <b>Total assets</b>                         |       | <b>1,117,905</b>                | <b>1,222,901</b>              | <b>1,404,042</b>    | <b>1,512,751</b>                   | <b>1,650,806</b>    |
| <b>Liabilities</b>                          |       |                                 |                               |                     |                                    |                     |
| <b>Current liabilities</b>                  |       |                                 |                               |                     |                                    |                     |
| Trade and other payables                    |       | 12,518                          | 11,180                        | 11,650              | 12,201                             | 12,839              |
| Trust funds and deposits                    |       | 13,826                          | 13,826                        | 13,826              | 13,826                             | 13,826              |
| Contract and other liabilities              |       | 10,609                          | -                             | -                   | -                                  | -                   |
| Provisions                                  |       | 7,689                           | 7,460                         | 9,352               | 7,201                              | 7,259               |
| Interest-bearing loans and borrowings       | 4.2.3 | 3,372                           | 3,311                         | 4,046               | 4,764                              | 6,150               |
| Lease liabilities                           |       | 1,230                           | 1,291                         | 1,335               | 1,380                              | 1,427               |
| <b>Total current liabilities</b>            | 4.2.2 | <b>49,244</b>                   | <b>37,068</b>                 | <b>40,209</b>       | <b>39,372</b>                      | <b>41,501</b>       |
| <b>Non-current liabilities</b>              |       |                                 |                               |                     |                                    |                     |
| Provisions                                  |       | 9,996                           | 9,559                         | 9,320               | 9,142                              | 8,905               |
| Interest-bearing loans and borrowings       | 4.2.3 | 14,601                          | 20,122                        | 23,345              | 27,691                             | 35,802              |
| Lease liabilities                           |       | 7,176                           | 5,885                         | 5,249               | 4,453                              | 3,476               |
| <b>Total non-current liabilities</b>        | 4.2.2 | <b>31,773</b>                   | <b>35,566</b>                 | <b>37,914</b>       | <b>41,286</b>                      | <b>48,183</b>       |
| <b>Total liabilities</b>                    |       | <b>81,017</b>                   | <b>72,634</b>                 | <b>78,123</b>       | <b>80,658</b>                      | <b>89,684</b>       |
| <b>Net assets</b>                           | 4.2.4 | <b>1,036,888</b>                | <b>1,150,267</b>              | <b>1,325,919</b>    | <b>1,432,093</b>                   | <b>1,561,122</b>    |
| <b>Equity</b>                               |       |                                 |                               |                     |                                    |                     |
| Accumulated surplus                         | 4.2.5 | 542,380                         | 630,623                       | 819,130             | 935,699                            | 1,059,070           |
| Reserves                                    | 4.2.6 | 494,508                         | 519,644                       | 506,789             | 496,394                            | 502,052             |
| <b>Total equity</b>                         |       | <b>1,036,888</b>                | <b>1,150,267</b>              | <b>1,325,919</b>    | <b>1,432,093</b>                   | <b>1,561,122</b>    |

## Budgeted Statement of Changes in Equity

For the four years ending 30 June 2029

|   | Total<br>\$'000  | Accumulated<br>Surplus<br>\$'000 | Revaluation<br>Reserve<br>\$'000 | Other<br>Reserves<br>\$'000 |
|---|------------------|----------------------------------|----------------------------------|-----------------------------|
| <b>2024-2025 Forecast</b>                   |                  |                                  |                                  |                             |
| Balance at beginning of the financial year  | 962,584          | 476,362                          | 436,699                          | 49,523                      |
| Surplus/(deficit) for the year              | 74,304           | 74,304                           | -                                | -                           |
| Transfer to other reserves                  | -                | (13,494)                         | -                                | 13,494                      |
| Transfer from other reserves                | -                | 5,208                            | -                                | (5,208)                     |
| <b>Balance at end of the financial year</b> | <b>1,036,888</b> | <b>542,380</b>                   | <b>436,699</b>                   | <b>57,809</b>               |
| <b>2025-2026 Budget</b>                     |                  |                                  |                                  |                             |
| Balance at beginning of the financial year  | 1,036,888        | 542,380                          | 436,699                          | 57,809                      |
| Surplus/(deficit) for the year              | 113,379          | 113,379                          | -                                | -                           |
| Transfer to other reserves                  | -                | (29,911)                         | -                                | 29,911                      |
| Transfer from other reserves                | -                | 4,775                            | -                                | (4,775)                     |
| <b>Balance at end of the financial year</b> | <b>1,150,267</b> | <b>630,623</b>                   | <b>436,699</b>                   | <b>82,945</b>               |
| <b>2026-2027</b>                            |                  |                                  |                                  |                             |
| Balance at beginning of the financial year  | 1,150,267        | 630,623                          | 436,699                          | 82,945                      |
| Surplus/(deficit) for the year              | 175,652          | 175,652                          | -                                | -                           |
| Transfer to other reserves                  | -                | (30,350)                         | -                                | 30,350                      |
| Transfer from other reserves                | -                | 43,205                           | -                                | (43,205)                    |
| <b>Balance at end of the financial year</b> | <b>1,325,919</b> | <b>819,130</b>                   | <b>436,699</b>                   | <b>70,090</b>               |
| <b>2027-2028</b>                            |                  |                                  |                                  |                             |
| Balance at beginning of the financial year  | 1,325,919        | 819,130                          | 436,699                          | 70,090                      |
| Surplus/(deficit) for the year              | 106,174          | 106,174                          | -                                | -                           |
| Transfer to other reserves                  | -                | (31,969)                         | -                                | 31,969                      |
| Transfer from other reserves                | -                | 42,364                           | -                                | (42,364)                    |
| <b>Balance at end of the financial year</b> | <b>1,432,093</b> | <b>935,699</b>                   | <b>436,699</b>                   | <b>59,695</b>               |
| <b>2028-2029</b>                            |                  |                                  |                                  |                             |
| Balance at beginning of the financial year  | 1,432,093        | 935,699                          | 436,699                          | 59,695                      |
| Surplus/(deficit) for the year              | 129,029          | 129,029                          | -                                | -                           |
| Transfer to other reserves                  | -                | (21,813)                         | -                                | 21,813                      |
| Transfer from other reserves                | -                | 16,155                           | -                                | (16,155)                    |
| <b>Balance at end of the financial year</b> | <b>1,561,122</b> | <b>1,059,070</b>                 | <b>436,699</b>                   | <b>65,353</b>               |

## Budgeted Statement of Cash Flows

For the four years ending 30 June 2029

| Notes   | Forecast              | Budget                | 2026-2027             | Projections           | 2028-2029             |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | 2024-2025             | 2025-2026             | 2026-2027             | 2027-2028             | 2028-2029             |
|   | \$'000                | \$'000                | \$'000                | \$'000                | \$'000                |
|   | Inflows<br>(Outflows) | Inflows<br>(Outflows) | Inflows<br>(Outflows) | Inflows<br>(Outflows) | Inflows<br>(Outflows) |
| <b>Cash flows from operating activities</b>                         |                       |                       |                       |                       |                       |
| Rates and charges   | 69,246                | 71,416                | 76,329                | 81,885                | 87,475                |
| Statutory fees and fines  | 2,274                 | 2,408                 | 2,641                 | 2,736                 | 2,890                 |
| User fees   | 9,036                 | 9,246                 | 9,629                 | 10,092                | 10,581                |
| Grants - operating  | 21,837                | 20,763                | 20,830                | 21,177                | 24,289                |
| Grants - capital  | 19,233                | 16,702                | 26,602                | 19,882                | 42,131                |
| Contributions - monetary  | 10,641                | 27,182                | 27,586                | 30,108                | 19,429                |
| Interest received   | 3,000                 | 3,000                 | 2,500                 | 2,500                 | 2,100                 |
| Other receipts  | 3,466                 | 969                   | 1,416                 | 1,249                 | 63                    |
| Employee costs  | (45,336)              | (47,796)              | (49,158)              | (51,821)              | (54,824)              |
| Materials and services  | (33,825)              | (36,798)              | (36,081)              | (39,976)              | (39,741)              |
| Other payments  | (1,903)               | (1,911)               | (1,964)               | (2,129)               | (2,194)               |
| <b>Net cash provided by/(used in) operating activities</b>          | <b>57,669</b>         | <b>65,181</b>         | <b>80,330</b>         | <b>75,703</b>         | <b>92,199</b>         |
| <b>Cash flows from investing activities</b>                         |                       |                       |                       |                       |                       |
| Payments for property, infrastructure, plant and equipment          | (34,872)              | (54,288)              | (87,618)              | (85,453)              | (90,501)              |
| Proceeds from sale of property, infrastructure, plant and equipment | 1,007                 | 858                   | 867                   | 692                   | 666                   |
| Payments for investments  | (7,000)               | (25,000)              | -                     | -                     | (7,200)               |
| Proceeds from sale of investments                                   | -                     | -                     | 8,100                 | 8,300                 | -                     |
| Payments for Intangible Assets                                      | (313)                 | (150)                 | (1,864)               | (150)                 | (150)                 |
| <b>Net cash provided by/(used in) investing activities</b>          | <b>(41,178)</b>       | <b>(78,580)</b>       | <b>(80,515)</b>       | <b>(76,611)</b>       | <b>(97,185)</b>       |
| <b>Cash flows from financing activities</b>                         |                       |                       |                       |                       |                       |
| Finance costs   | (798)                 | (839)                 | (1,122)               | (1,329)               | (1,632)               |
| Interest paid - lease liability                                     | (115)                 | (254)                 | (233)                 | (193)                 | (173)                 |
| Proceeds from borrowings  | 2,245                 | 9,000                 | 7,394                 | 9,236                 | 14,659                |
| Repayment of borrowings   | (3,208)               | (3,540)               | (3,436)               | (4,172)               | (5,162)               |
| Repayment of Finance Lease Liabilities                              | (586)                 | (1,230)               | (1,291)               | (1,335)               | (1,380)               |
| <b>Net cash provided by/(used in) financing activities</b>          | <b>(2,462)</b>        | <b>3,137</b>          | <b>1,312</b>          | <b>2,207</b>          | <b>6,312</b>          |
| <b>Net increase/(decrease) in cash and cash equivalents</b>         | <b>14,029</b>         | <b>(10,262)</b>       | <b>1,127</b>          | <b>1,299</b>          | <b>1,326</b>          |
| Cash and cash equivalents at the beginning of the financial year    | 15,353                | 29,382                | 19,120                | 20,247                | 21,547                |
| <b>Cash and cash equivalents at the end of the financial year</b>   | <b>29,382</b>         | <b>19,120</b>         | <b>20,247</b>         | <b>21,546</b>         | <b>22,873</b>         |

A Statement of Cash Flows is a financial statement that summaries the amount of cash and cash equivalents received and paid by Council. It is not expected that the Statement of Cash Flows and the Comprehensive Income Statement figures align.

The major difference between a Comprehensive Income Statement and Statement of Cash Flows is:

- Comprehensive Income Statement is based on the income to be raised and expenses incurred within the financial year, regardless of when the funds are actually received or spent.
- Statement of Cash Flows is based on what cash is expected to actually be received and cash payments made within the financial year.



*Seymour Music Festival*



*Pyalong Kindergarten*

## Budgeted Statement of Capital Works

For the four years ending 30 June 2029

|  | Notes | Forecast<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | 2026-2027<br>\$'000 | Projections<br>2027-2028<br>\$'000 | 2028-2029<br>\$'000 |
|--|-------|---------------------------------|-------------------------------|---------------------|------------------------------------|---------------------|
| <b>Property</b>                        |       |                                 |                               |                     |                                    |                     |
| Land                                   |       | 4,000                           | 395                           | 11,173              | 12,283                             | 3,623               |
| Buildings                              |       | 5,223                           | 23,347                        | 22,076              | 21,333                             | 47,716              |
| <b>Total property</b>                  |       | <b>9,223</b>                    | <b>23,742</b>                 | <b>33,249</b>       | <b>33,616</b>                      | <b>51,339</b>       |
| <b>Plant and equipment</b>             |       |                                 |                               |                     |                                    |                     |
| Plant, machinery and equipment         |       | 2,865                           | 2,765                         | 2,557               | 2,302                              | 2,116               |
| Fixtures, fittings and furniture       |       | 69                              | 36                            | 36                  | 36                                 | 59                  |
| Computers and telecommunications       |       | 495                             | 695                           | 629                 | 743                                | 730                 |
| Library books                          |       | 216                             | 200                           | 200                 | 200                                | 200                 |
| <b>Total plant and equipment</b>       |       | <b>3,645</b>                    | <b>3,696</b>                  | <b>3,422</b>        | <b>3,281</b>                       | <b>3,105</b>        |
| <b>Infrastructure</b>                  |       |                                 |                               |                     |                                    |                     |
| Roads                                  |       | 12,782                          | 14,819                        | 33,562              | 20,624                             | 10,880              |
| Bridges                                |       | 537                             | 500                           | 580                 | 580                                | 676                 |
| Footpaths and cycleways                |       | 1,155                           | 1,928                         | 1,574               | 1,776                              | 1,853               |
| Drainage                               |       | 29                              | -                             | 36                  | 280                                | 104                 |
| Recreational, leisure and community    |       | 2,615                           | 6,829                         | 14,446              | 22,499                             | 18,040              |
| Waste management                       |       | 2,399                           | 675                           | 268                 | 2,445                              | 4,000               |
| Parks, open space and streetscapes     |       | 2,325                           | 2,069                         | 393                 | 322                                | 474                 |
| Off street car parks                   |       | 162                             | 30                            | 88                  | 30                                 | 30                  |
| <b>Total infrastructure</b>            |       | <b>22,004</b>                   | <b>26,850</b>                 | <b>50,947</b>       | <b>48,556</b>                      | <b>36,057</b>       |
| <b>Total capital works expenditure</b> | 4.4.1 | <b>34,872</b>                   | <b>54,288</b>                 | <b>87,618</b>       | <b>85,453</b>                      | <b>90,501</b>       |
| <b>Represented by:</b>                 |       |                                 |                               |                     |                                    |                     |
| New asset expenditure                  |       | 14,677                          | 30,158                        | 72,216              | 64,833                             | 66,030              |
| Asset renewal expenditure              |       | 12,605                          | 13,895                        | 14,295              | 19,387                             | 16,354              |
| Asset expansion expenditure            |       | 1,120                           | 2,813                         | 58                  | 513                                | 5,449               |
| Asset upgrade expenditure              |       | 6,470                           | 7,422                         | 1,049               | 720                                | 2,668               |
| <b>Total capital works expenditure</b> | 4.4.1 | <b>34,872</b>                   | <b>54,288</b>                 | <b>87,618</b>       | <b>85,453</b>                      | <b>90,501</b>       |
| <b>Funding sources represented by:</b> |       |                                 |                               |                     |                                    |                     |
| Grants and contributions (confirmed)   |       | 16,400                          | 24,852                        | 19,731              | 2,349                              | 2,349               |
| Grants and contributions (unconfirmed) |       | -                               | 2,382                         | 6,822               | 16,856                             | 41,159              |
| Sales                                  |       | 1,007                           | 858                           | 867                 | 692                                | 666                 |
| Council Cash                           |       | 12,210                          | 14,421                        | 13,027              | 13,956                             | 15,513              |
| Reserves                               |       | 3,010                           | 4,775                         | 41,491              | 42,364                             | 16,155              |
| Borrowings                             |       | 2,245                           | 7,000                         | 5,680               | 9,236                              | 14,659              |
| <b>Total capital works expenditure</b> | 4.4.1 | <b>34,872</b>                   | <b>54,288</b>                 | <b>87,618</b>       | <b>85,453</b>                      | <b>90,501</b>       |

Note: the 2025-2026 Budget includes carry forward works of \$16.56M.

## Budgeted Statement of Human Resources

For the four years ending 30 June 2029

All of the below figures are inclusive of salaries and employment related costs such as superannuation and allowances.

|                                | Budget              |                     | Projections         |                     |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                | 2025-2026<br>\$'000 | 2026-2027<br>\$'000 | 2027-2028<br>\$'000 | 2028-2029<br>\$'000 |
| <b>Staff expenditure</b>       |                     |                     |                     |                     |
| Employee costs - operating     | 47,848              | 49,186              | 51,869              | 54,887              |
| Employee costs - capital       | 1,243               | 1,289               | 1,338               | 1,391               |
| <b>Total staff expenditure</b> | <b>49,091</b>       | <b>50,475</b>       | <b>53,207</b>       | <b>56,278</b>       |
|                                | FTE                 | FTE                 | FTE                 | FTE                 |
| <b>Staff numbers</b>           |                     |                     |                     |                     |
| Employees - operating          | 410.6               | 410.3               | 417.3               | 424.9               |
| Employees - capital            | 8.7                 | 8.7                 | 8.7                 | 8.7                 |
| <b>Total staff numbers</b>     | <b>419.3</b>        | <b>419.0</b>        | <b>426.0</b>        | <b>433.6</b>        |

A summary of human resources expenditure and number of full time equivalent (FTE) staff categorised according to the organisational structure of Council is included below:

| Department                               | Budget              | Comprises           |                     |                  |                     |
|--|---------------------|---------------------|---------------------|------------------|---------------------|
|  | 2025-2026<br>\$'000 | Full Time<br>\$'000 | Part time<br>\$'000 | Casual<br>\$'000 | Temporary<br>\$'000 |
| Strategic Partnerships and Communities   | 21,589              | 8,835               | 9,630               | 3,062            | 62                  |
| Economy, Growth and Infrastructure       | 16,659              | 14,301              | 1,670               | 417              | 271                 |
| Organisational Performance*              | 9,174               | 8,671               | 503                 | -                | -                   |
| <b>Total permanent staff expenditure</b> | <b>47,422</b>       |                     |                     |                  |                     |
| <b>Other employee related costs</b>      | <b>426</b>          |                     |                     |                  |                     |
| Capitalised labour costs                 | 1,243               |                     |                     |                  |                     |
| <b>Total expenditure</b>                 | <b>49,091</b>       |                     |                     |                  |                     |

| Department                               | Budget           | Comprises        |                  |               |                  |
|--|------------------|------------------|------------------|---------------|------------------|
|  | 2025-2026<br>FTE | Full Time<br>FTE | Part time<br>FTE | Casual<br>FTE | Temporary<br>FTE |
| Strategic Partnerships and Communities   | 194.2            | 68.8             | 95.5             | 29.3          | 0.6              |
| Economy, Growth and Infrastructure       | 148.3            | 125.4            | 15.4             | 4.7           | 2.8              |
| Organisational Performance*              | 68.1             | 63.6             | 4.5              | -             | -                |
| <b>Total permanent staff expenditure</b> | <b>410.6</b>     |                  |                  |               |                  |
| Capitalised labour costs                 | 8.7              |                  |                  |               |                  |
| <b>Total staff</b>                       | <b>419.3</b>     |                  |                  |               |                  |

\* Organisational Performance includes human resources expenditure and FTE for Executive Services

The below details human resource expenditure by directorate.

| Department  | Budget        |               | Projections   |               |               |
|---|---------------|---------------|---------------|---------------|---------------|
|   | 2025-2026     | 2026-2027     | 2027-2028     | 2028-2029     | 2029-2030     |
|   | \$'000        | \$'000        | \$'000        | \$'000        | \$'000        |
| <b>Strategic Partnerships and Communities</b>       |               |               |               |               |               |
| Permanent Full Time                                 |               |               |               |               |               |
| Women   | 5,250         | 5,403         | 5,605         | 5,830         | 6,063         |
| Men   | 3,192         | 3,285         | 3,408         | 3,544         | 3,686         |
| New positions                                       | -             | 24            | 149           | 308           | 465           |
| Vacant positions                                    | 393           | 405           | 420           | 437           | 454           |
| Persons of self-described gender                    | -             | -             | -             | -             | -             |
| Permanent Part Time                                 |               |               |               |               |               |
| Women   | 9,097         | 9,360         | 9,711         | 10,100        | 10,505        |
| Men   | 312           | 321           | 333           | 346           | 360           |
| New positions                                       | 57            | 284           | 622           | 993           | 1,508         |
| Vacant positions                                    | 164           | 169           | 175           | 182           | 190           |
| Persons of self-described gender                    | -             | -             | -             | -             | -             |
| <b>Total Strategic Partnerships and Communities</b> | <b>18,465</b> | <b>19,251</b> | <b>20,423</b> | <b>21,740</b> | <b>23,231</b> |
| <b>Economy, Growth and Infrastructure</b>           |               |               |               |               |               |
| Permanent Full Time                                 |               |               |               |               |               |
| Women   | 4,045         | 4,162         | 4,318         | 4,491         | 4,671         |
| Men   | 8,931         | 9,190         | 9,534         | 9,916         | 10,313        |
| New positions                                       | -             | 35            | 258           | 533           | 818           |
| Vacant positions                                    | 1,325         | 1,364         | 1,415         | 1,472         | 1,531         |
| Persons of self-described gender                    | -             | -             | -             | -             | -             |
| Permanent Part Time                                 |               |               |               |               |               |
| Women   | 1,192         | 1,226         | 1,272         | 1,323         | 1,376         |
| Men   | 455           | 468           | 486           | 505           | 525           |
| New positions                                       | -             | -             | 25            | 51            | 79            |
| Vacant positions                                    | 23            | 24            | 25            | 25            | 27            |
| Persons of self-described gender                    | -             | -             | -             | -             | -             |
| <b>Total Economy, Growth and Infrastructure</b>     | <b>15,971</b> | <b>16,469</b> | <b>17,333</b> | <b>18,316</b> | <b>19,340</b> |
| <b>Organisational Performance</b>                   |               |               |               |               |               |
| Permanent Full Time                                 |               |               |               |               |               |
| Women   | 5,497         | 5,657         | 5,869         | 6,104         | 6,348         |
| Men   | 2,493         | 2,566         | 2,662         | 2,769         | 2,879         |
| New positions                                       | -             | -             | 100           | 220           | 349           |
| Vacant positions                                    | 681           | 701           | 727           | 757           | 787           |
| Persons of self-described gender                    | -             | -             | -             | -             | -             |
| Permanent Part Time                                 |               |               |               |               |               |
| Women   | 396           | 407           | 423           | 440           | 457           |
| Men   | 107           | 110           | 114           | 119           | 123           |
| New positions                                       | -             | -             | 25            | 51            | 79            |
| Vacant positions                                    | -             | -             | -             | -             | -             |
| Persons of self-described gender                    | -             | -             | -             | -             | -             |
| <b>Total Organisational Performance</b>             | <b>9,174</b>  | <b>9,441</b>  | <b>9,920</b>  | <b>10,460</b> | <b>11,022</b> |
| Total Casuals, Temporary and Other                  | 4,238         | 4,025         | 4,193         | 4,371         | 4,552         |
| Capitalised Labour Costs                            | 1,243         | 1,289         | 1,338         | 1,391         | 1,447         |
| <b>Total Staff Expenditure</b>                      | <b>49,091</b> | <b>50,475</b> | <b>53,207</b> | <b>56,278</b> | <b>59,592</b> |

The below details permanent human resource full time equivalent (FTE) by directorate.

| Department                                      | Budget           |                  | Projections      |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
|   | 2025-2026<br>FTE | 2026-2027<br>FTE | 2027-2028<br>FTE | 2028-2029<br>FTE | 2029-2030<br>FTE |
| <b>Advocacy and Communities</b>                 |                  |                  |                  |                  |                  |
| Permanent Full Time                             |                  |                  |                  |                  |                  |
| Women   | 41.8             | 41.8             | 41.8             | 41.8             | 41.8             |
| Men   | 24.0             | 24.0             | 24.0             | 24.0             | 24.0             |
| New positions                                   | -                | 0.2              | 1.2              | 2.4              | 3.5              |
| Vacant positions                                | 3.0              | 3.0              | 3.0              | 3.0              | 3.0              |
| Persons of self-described gender                | -                | -                | -                | -                | -                |
| Permanent Part Time                             |                  |                  |                  |                  |                  |
| Women   | 90.7             | 90.7             | 90.7             | 90.7             | 90.7             |
| Men   | 3.2              | 3.2              | 3.2              | 3.2              | 3.2              |
| New positions                                   | -                | 2.6              | 5.6              | 8.6              | 13.1             |
| Vacant positions                                | 1.6              | 1.6              | 1.6              | 1.6              | 1.6              |
| Persons of self-described gender                | -                | -                | -                | -                | -                |
| <b>Total Advocacy and Communities</b>           | <b>164.3</b>     | <b>167.1</b>     | <b>171.1</b>     | <b>175.3</b>     | <b>180.9</b>     |
| <b>Economy, Growth and Infrastructure</b>       |                  |                  |                  |                  |                  |
| Permanent Full Time                             |                  |                  |                  |                  |                  |
| Women   | 34.5             | 34.5             | 34.5             | 34.5             | 34.5             |
| Men   | 77.8             | 77.8             | 77.8             | 77.8             | 77.8             |
| New positions                                   | -                | 0.3              | 2.1              | 4.2              | 6.2              |
| Vacant positions                                | 13.1             | 13.1             | 13.1             | 13.1             | 13.1             |
| Persons of self-described gender                | -                | -                | -                | -                | -                |
| Permanent Part Time                             |                  |                  |                  |                  |                  |
| Women   | 11.0             | 11.0             | 11.0             | 11.0             | 11.0             |
| Men   | 4.2              | 4.2              | 4.2              | 4.2              | 4.2              |
| New positions                                   | -                | -                | 0.2              | 0.4              | 0.6              |
| Vacant positions                                | 0.2              | 0.2              | 0.2              | 0.2              | 0.2              |
| Persons of self-described gender                | -                | -                | -                | -                | -                |
| <b>Total Economy, Growth and Infrastructure</b> | <b>140.8</b>     | <b>141.1</b>     | <b>143.1</b>     | <b>145.4</b>     | <b>147.6</b>     |
| <b>Organisational Performance</b>               |                  |                  |                  |                  |                  |
| Permanent Full Time                             |                  |                  |                  |                  |                  |
| Women   | 43.6             | 43.6             | 43.6             | 43.6             | 43.6             |
| Men   | 17.0             | 17.0             | 17.0             | 17.0             | 17.0             |
| New positions                                   | -                | -                | 0.8              | 1.7              | 2.6              |
| Vacant positions                                | 3.0              | 3.0              | 3.0              | 3.0              | 3.0              |
| Persons of self-described gender                | -                | -                | -                | -                | -                |
| Permanent Part Time                             |                  |                  |                  |                  |                  |
| Women   | 3.7              | 3.7              | 3.7              | 3.7              | 3.7              |
| Men   | 0.8              | 0.8              | 0.8              | 0.8              | 0.8              |
| New positions                                   | -                | -                | 0.2              | 0.4              | 0.6              |
| Vacant positions                                | -                | -                | -                | -                | -                |
| Persons of self-described gender                | -                | -                | -                | -                | -                |
| <b>Total Organisational Performance</b>         | <b>68.1</b>      | <b>68.1</b>      | <b>69.1</b>      | <b>70.2</b>      | <b>71.3</b>      |
| Total Casuals, Temporary and Other              | 37.4             | 34.0             | 34.0             | 34.0             | 34.0             |
| Capitalised Labour Costs                        | 8.7              | 8.7              | 8.7              | 8.7              | 8.7              |
| <b>Total Staff FTE</b>                          | <b>419.3</b>     | <b>419.0</b>     | <b>426.0</b>     | <b>433.6</b>     | <b>442.5</b>     |

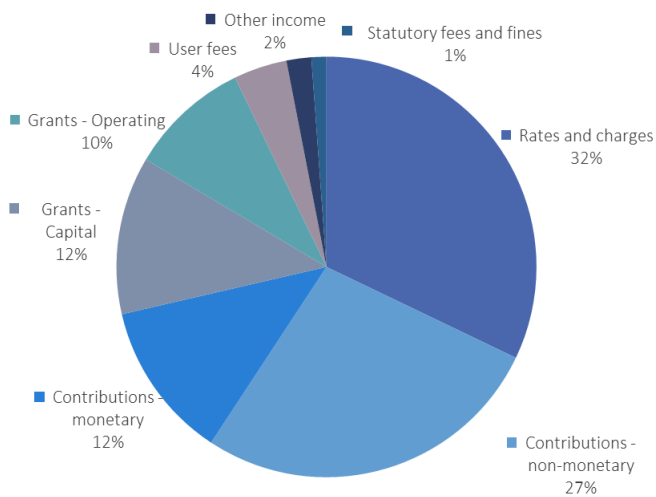
## 4. Notes to the financial statements

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

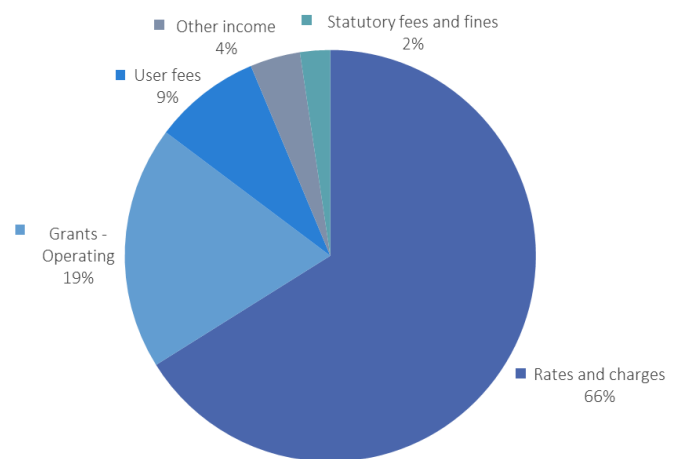
### 4.1 Comprehensive Income Statement

#### Income

The below graph shows a breakdown of Council’s operating income and highlights Council’s reliance on rate revenue to fund community services and the renewal of community assets.



Below is a graph showing what the split of revenue types would be if we removed contributions and capital grants, leaving Council’s own source income (income we have control over).



### 4.1.1 Rates and charges

In developing the Financial Plan, rates and charges are identified as an important source of revenue, accounting for 32% of the total revenue received by Council annually. Forecasting for future rate increases has therefore been an important component of the Financial Plan process. The State Government *Fair Go Rates System* (FGRS) sets out the maximum amount councils may increase rates in a year. For 2025-2026 the FGRS cap has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated based on Council's average rates and charges.

It is important to note, the actual rate increases experienced by individual ratepayers from 1 July 2025 may differ from the annual rate cap due to legislated annual property revaluations. When a revaluation occurs, rate increases are impacted by the current rate cap and the property valuation increases (or decreases) of individual properties relative to the average across the municipality. For the 2025-2026 financial year, if a property increased in value by more than the average for the Shire, your rates would increase by more than 3.00%. If a property value increased by less than the average, your rates will increase by less than 3.00% and may in fact reduce from the previous year. Further information on the calculation of individual rates can be found at

[www.mitchellshire.vic.gov.au/services/your-rates/understanding-your-rates-notice](http://www.mitchellshire.vic.gov.au/services/your-rates/understanding-your-rates-notice)






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

To achieve these objectives, while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.00% in line with the rate cap and the kerbside collection charge by 6.60%. This will raise total rates and charges for 2025-2026 of \$71.98M, including \$1.77M generated from supplementary rates.

Council has a Revenue and Rating Plan that contains expanded information on Council's rating structure and the reasons behind its choices in applying the rating mechanisms it has used. Refer to Council's website for a copy of the Revenue and Rating Plan.

<https://www.mitchellshire.vic.gov.au/council/our-organisation/public-documents/budget#revenue-and-rating-plan-2021-22-to-2024-25>

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

|  | Budget              | Budget              | Change       |             | 5-year trend  |
|--|---------------------|---------------------|--------------|-------------|---|
|  | 2024-2025<br>\$'000 | 2025-2026<br>\$'000 | \$'000       | (%)         |   |
| General rates <sup>1</sup>                   | 47,357              | 50,693              | 3,336        | 7.0%        |  |
| Municipal charge <sup>1</sup>                | 5,262               | 5,633               | 371          | 7.1%        |  |
| Waste Service charges                        | 12,021              | 13,186              | 1,165        | 9.7%        |  |
| Supplementary rates and charges <sup>2</sup> | 2,124               | 1,768               | (356)        | (16.8%)     |  |
| Interest on rates and charges                | 450                 | 700                 | 250          | 55.6%       |  |
| <b>Total Rates and charges</b>               | <b>67,214</b>       | <b>71,980</b>       | <b>4,766</b> | <b>7.1%</b> |   |

1 These items are subject to the rate cap established under the FGRS and include supplementary growth from prior years.

2 Supplementary rates and charges is made up of general rates of \$1.40M and kerbside collection and recycling of \$442K.

Total revenue from rates and charges is projected to be \$71.98M. This is an increase of \$4.77M or 7.1% from the 2024-2025 adopted budget. This is inclusive of an average 3.00% increase to the general rates and municipal charge plus growth in rateable properties and growth in garbage services. It is proposed the garbage charge will increase by 6.6% to \$580 per annum for a full service. The 6.6% increase is due to the rollout of an expanded service (now a four bin service) and the increase in the state landfill levy rate per tonne.

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

| Type or class of land                  | Budget                   | Budget                                | Change (%) |
|--|--------------------------|---------------------------------------|------------|
|  | 2024-2025<br>cents/\$CIV | 2025-2026<br>cents/\$CIV <sup>3</sup> |            |
| General Land                           | 0.233444                 | <b>0.242559</b>                       | 3.9%       |
| Vacant Land                            | 0.466888                 | <b>0.485118</b>                       | 3.9%       |
| Vacant Commercial or Industrial Land   | 0.583610                 | <b>0.606398</b>                       | 3.9%       |
| Agricultural Land (40ha-100ha)         | 0.210100                 | <b>0.218303</b>                       | 3.9%       |
| Agricultural Land (greater than 100ha) | 0.186755                 | <b>0.194047</b>                       | 3.9%       |
| Subdivisional Land                     | 0.560266                 | <b>0.606398</b>                       | 8.2%       |

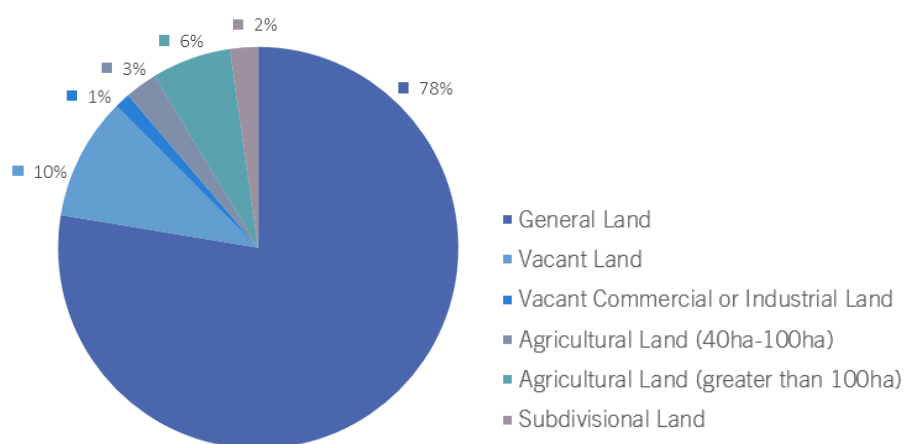
3 See explanation of CIV in section 4.1.1 (e) on page 44.

The above table reflects an average rate rise of 3.00%, however Shire wide property value increases due to annual revaluations impact the rate in the dollar calculation.

**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                             | Budget              | Budget              | Change<br>(%) |
|---|---------------------|---------------------|---------------|
|   | 2024-2025<br>\$'000 | 2025-2026<br>\$'000 |               |
| General Land                                      | 36,220              | 39,408              | 8.8%          |
| Vacant Land                                       | 5,213               | 4,991               | (4.3%)        |
| Vacant Commercial or Industrial Land              | 614                 | 633                 | 3.1%          |
| Agricultural Land (40ha-100ha)                    | 1,210               | 1,279               | 5.7%          |
| Agricultural Land (greater than 100ha)            | 2,975               | 3,204               | 7.7%          |
| Subdivisional Land                                | 1,125               | 1,178               | 4.7%          |
| <b>Total amount to be raised by general rates</b> | <b>47,357</b>       | <b>50,693</b>       | <b>7.0%</b>   |

The below graph shows the percentage split between the different types or classes of land with regards to the total rates revenue expected to be raised for the 2025-2026 financial year.



**4.1.1 (d)** The estimated 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                  | Budget              | Budget              | Change<br>(%) |
|--|---------------------|---------------------|---------------|
|  | 2024-2025<br>Number | 2025-2026<br>Number |               |
| General Land                           | 22,656              | 24,217              | 6.9%          |
| Vacant Land                            | 3,106               | 2,930               | (5.7%)        |
| Vacant Commercial or Industrial Land   | 156                 | 164                 | 5.1%          |
| Agricultural Land (40ha-100ha)         | 351                 | 352                 | 0.3%          |
| Agricultural Land (greater than 100ha) | 356                 | 377                 | 5.9%          |
| Subdivisional Land                     | 56                  | 53                  | (5.4%)        |
| <b>Total number of assessments</b>     | <b>26,681</b>       | <b>28,093</b>       | <b>5.3%</b>   |

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

Capital Improved Value (CIV) is the sum of land and dwelling / other improvements made to the property. CIV is the method used for valuation, as per the Revenue and Rating Plan.

**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                  | Budget              | Budget              | Change<br>(%) |
|--|---------------------|---------------------|---------------|
|  | 2024-2025<br>\$'000 | 2025-2026<br>\$'000 |               |
| General Land                           | 15,515,563          | 16,246,772          | 4.7%          |
| Vacant Land                            | 1,116,487           | 1,028,867           | (7.8%)        |
| Vacant Commercial or Industrial Land   | 105,221             | 104,288             | (0.9%)        |
| Agricultural Land (40ha-100ha)         | 576,049             | 585,908             | 1.7%          |
| Agricultural Land (greater than 100ha) | 1,592,843           | 1,651,122           | 3.7%          |
| Subdivisional Land                     | 200,717             | 194,257             | (3.2%)        |
| <b>Total value of land</b>             | <b>19,106,880</b>   | <b>19,811,214</b>   | <b>3.7%</b>   |

**4.1.1 (g)** The municipal charge under section 159 of the Local Government Act 1989 compared with the previous financial year.

| Type of charge | Per Rateable<br>Property<br>Budget | Per Rateable<br>Property<br>Budget | Change<br>(%) |
|----------------|------------------------------------|------------------------------------|---------------|
|                | 2024-2025<br>\$                    | 2025-2026<br>\$                    |               |
| Municipal      | 199.35                             | <b>202.75</b>                      | 1.7%          |

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

| Type of charge | Budget              | Budget              | Change<br>(%) |
|----------------|---------------------|---------------------|---------------|
|                | 2024-2025<br>\$'000 | 2025-2026<br>\$'000 |               |
| Municipal      | 5,262               | <b>5,633</b>        | 7.1%          |

For 2024-2025 the municipal charge was calculated at 10.00% of the total generated from general rates and municipal charge revenue, divided by the number of applicable charges. In 2025-2026 Council will continue with 10.00% which is in line with the Revenue and Rating Plan direction.

**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 Local Government Act 1989 compared with the previous financial year.

| Type or class of land                                 | Per Rateable<br>Property<br>Budget<br>2024-2025<br>\$ | Per Rateable<br>Property<br>Budget<br>2025-2026<br>\$ | Change<br>(%) |
|---|---|---|---------------|
| Waste Service Charge (standard service) <sup>1</sup>  | n/a   | 580   | n/a           |
| Waste Service Charge (basic service) <sup>2</sup>     | 544   | 355   | (34.7%)       |
| General Rubbish Charge (120L service)                 | 307   | 220   | (28.3%)       |
| General Rubbish Charge (240L service)                 | 614   | 440   | (28.3%)       |
| Mixed Recycling Charge (240L service)                 | 237   | 135   | (43.0%)       |
| Food and Garden Organics Charge (FOGO) (120L service) | n/a   | 170   | n/a           |
| Food and Garden Organics Charge (FOGO) (240L service) | n/a   | 340   | n/a           |
| Glass Charge (120L service)                           | n/a   | 55  | n/a           |

1 a standard service is inclusive of 1 x 120L weekly FOGO service, 1 x 120L fortnightly garbage service, 1 x 240L fortnightly mixed recycling service and 1 x 120L monthly glass recycling service.

2 a basic service is an opt-in service available to residential properties not in a compulsory collection zone and for non-food commercial businesses. The basic service is inclusive of 1 x 120L fortnightly garbage service and 1 x 240L fortnightly mixed recycling service. This service in 2024-2025 included 1 x 120L weekly garbage service and 1 x 240L fortnightly mixed recycling service.

Waste charges are levied on all residential properties that are on a compulsory collection route. Refer to Council's *Kerbside Collection Policy* for further clarification of the types of services available.

<https://cdn.mitchellshire.vic.gov.au/general-downloads/Governance/Kerbside-Collection-Policy.pdf>

**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. The garbage charge contributes to the annual operating costs, as well as current and future capital works requirements for the Waste Management service. A fee increase is also combined with an increased service delivery.

| Type of charge  | Budget<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | Change<br>(%) |
|---|-------------------------------|-------------------------------|---------------|
| Waste Service Charge (standard service)                                   | n/a                           | 12,310                        | n/a           |
| Waste Service Charge (basic service)                                      | 11,293                        | 344                           | (97.0%)       |
| General Rubbish Charge (additional and upgraded services)                 | 701                           | 520                           | (25.8%)       |
| Mixed Recycling Charge (additional services)                              | 27                            | 12                            | (55.6%)       |
| Food and Garden Organics Charge (FOGO) (additional and upgraded services) | n/a                           | -                             | n/a           |
| Glass Charge (additional services)  | n/a                           | -                             | n/a           |
| <b>Total</b>  | <b>12,021</b>                 | <b>13,186</b>                 | <b>9.7%</b>   |

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

|                                 | Budget<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | Change<br>(%) |
|---------------------------------|-------------------------------|-------------------------------|---------------|
| General rates                   | 47,357                        | 50,693                        | 7.0%          |
| Municipal charge                | 5,262                         | 5,633                         | 7.1%          |
| Waste Service charges           | 12,021                        | 13,186                        | 9.7%          |
| Supplementary rates and charges | 2,124                         | 1,768                         | (16.8%)       |
| Interest on rates and charges   | 450                           | 700                           | 55.6%         |
| <b>Total Rates and charges</b>  | <b>67,214</b>                 | <b>71,980</b>                 | <b>7.1%</b>   |

**4.1.1 (l)** Mitchell Shire was fully compliant with the State Government's Fair Go Rates system in 2024-2025 and is forecasting to be compliant in the 2025-2026 Budget. The Essential Services Commission (ESC) report "Council Rate Cap Compliance 2024-25" shows that Mitchell Shire Council was compliant in 2024-2025. Compliance with the rate cap is undertaken annually by the ESC.

**4.1.1 (m)** Any significant changes that may affect the budgeted amounts to be raised by rates and charges.

There are no known significant changes which may affect the amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations including general and waste increases (2025-2026 estimated \$1.77M). The amount of supplementary rates revenue fluctuates with the amount of development in any one year.
- Valuation variations (e.g. valuation objections).
- Changes in use of land such that rateable land becomes non-rateable land and vice versa.
- Changes in use of land such that agricultural land becomes general land (residential) and vice versa.





*NAIDOC Week celebrations*



*"Learn to swim" class at Seymour Sports and Aquatic Centre*

### 4.1.2 Statutory fees and fines











|                                       | Forecast     | Budget       | Change     |               | 5-year trend  |
|---------------------------------------|--------------|--------------|------------|---------------|---|
|                                       | 2024-2025    | 2025-2026    | \$'000     | %             |   |
| Infringements and Costs               | 1,387        | 1,684        | 297        | 21.41%        |  |
| Town Planning Fees                    | 680          | 895          | 215        | 31.62%        |  |
| <b>Total Statutory fees and fines</b> | <b>2,067</b> | <b>2,579</b> | <b>512</b> | <b>24.77%</b> |   |

Statutory fees and fines relate to fees and fines levied in accordance with legislation and include *Public Health and Wellbeing Act 2008* registrations, animal control, parking fines, as well as town planning permits and subdivision fees.

Increases in individual statutory fees are made in accordance with legislative requirements and are not set by Council.

Revenue from statutory fees and issued fines is projected to increase by 24.77% or \$512K compared to 2024-2025 forecast mostly due to an expected increase in local laws and fire prevention infringements and associated costs, as well as town planning fees with links to a growing and developing community.

### 4.1.3 User Fees

|   | Forecast     | Budget       | Change     |              | 5-year trend  |
|---|--------------|--------------|------------|--------------|---|
|   | 2024-2025    | 2025-2026    | \$'000     | %            |   |
| Leisure Centre Fees                     | 2,860        | 3,154        | 294        | 10.28%       |  |
| Design and Supervision Fees             | 1,844        | 1,991        | 147        | 7.97%        |  |
| Animal Registration and Local Laws Fees | 1,379        | 1,363        | (16)       | (1.16%)      |  |
| Building Services Fees                  | 740          | 766          | 26         | 3.51%        |  |
| Waste Management Fees                   | 737          | 733          | (4)        | (0.54%)      |  |
| Revenue in lieu of rates                | 293          | 301          | 8          | 2.73%        |  |
| Environmental Health Fees               | 227          | 255          | 28         | 12.33%       |  |
| Planning Fees                           | 150          | 125          | (25)       | (16.67%)     |  |
| Library Fees                            | 69           | 65           | (4)        | (5.80%)      |  |
| Other fees and charges                  | 737          | 493          | (244)      | (33.11%)     |  |
| <b>Total User Fees</b>                  | <b>9,036</b> | <b>9,246</b> | <b>210</b> | <b>2.32%</b> |   |

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure, community facilities and the provision of community services. In setting the budget, the fees and charges have increased on average by 5% to help bridge the gap between the cost to deliver the service and the associated fee/s charged. Annually, benchmarking of fees and charges is undertaken as part of the service review process.

Revenue from user charges is projected to increase by 2.32% or \$210K compared to the 2024-2025 forecast. Excluding the recognition of once off bond rescindment income in the 2024-2025 forecast, the increase in fees and charges income would be \$514K or 5.69%. The main areas contributing to the increase are:

- Leisure Centre Fees which is due to anticipated growth in patronage (\$294K); and
- Design and supervision fees (\$147K), which reflects anticipated development, predominantly in the south of the municipality.

A detailed listing of fees and charges is included in Appendix A.

#### 4.1.4 Grants

|   | Forecast<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | Change<br>\$'000 | 5-year trend<br>% |
|---|---------------------------------|-------------------------------|------------------|-------------------|
| <b>Grants received in respect of the following:</b> |                                 |                               |                  |                   |
| Summary of grants                                   |                                 |                               |                  |                   |
| Commonwealth funded grants                          | 12,902                          | 13,680                        | 778              | 6%                |
| State funded grants                                 | 24,673                          | 34,395                        | 9,722            | 39%               |
| <b>Total grants received</b>                        | <b>37,575</b>                   | <b>48,075</b>                 | <b>10,500</b>    | <b>28%</b>        |
| <b>(a) Operating Grants</b>                         |                                 |                               |                  |                   |
| <b>Recurrent - Commonwealth Government</b>          |                                 |                               |                  |                   |
| Financial Assistance Grants                         | 11,313                          | 11,797                        | 484              | 4%                |
| Maternal and child health                           | 4                               | 4                             | -                | 0%                |
| <b>Recurrent - State Government</b>                 |                                 |                               |                  |                   |
| Family and children                                 | 5,659                           | 6,361                         | 702              | 12%               |
| Maternal and child health                           | 1,345                           | 1,410                         | 65               | 5%                |
| Libraries   | 343                             | 350                           | 7                | 2%                |
| School crossing supervisors                         | 172                             | 170                           | (2)              | (1%)              |
| Community services                                  | 105                             | 104                           | (1)              | (1%)              |
| Fire Services Property Levy                         | 102                             | 100                           | (2)              | (2%)              |
| Youth services                                      | 88                              | 100                           | 12               | 14%               |
| Emergency management                                | 60                              | 60                            | -                | 0%                |
| Local laws  | 18                              | 22                            | 4                | 22%               |
| <b>Total recurrent grants</b>                       | <b>19,209</b>                   | <b>20,478</b>                 | <b>1,269</b>     | <b>7%</b>         |

|   | Forecast<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | Change<br>\$'000 | 5-year trend<br>% |  |
|---|---------------------------------|-------------------------------|------------------|-------------------|--|
| <b>Non-recurrent - Commonwealth</b>     |                                 |                               |                  |                   |  |
| Roads of Access                         | 58                              | -                             | (58)             | (100%)            |  |
| <b>Non-recurrent - State Government</b> |                                 |                               |                  |                   |  |
| Environmental planning                  | 39                              | 244                           | 205              | 526%              |  |
| Economic Development                    | -                               | 62                            | 62               | 0%                |  |
| Emergency Management                    | 76                              | 40                            | (36)             | (47%)             |  |
| Aged care                               | 16                              | 16                            | -                | 0%                |  |
| Family and children                     | 46                              | 1                             | (45)             | (98%)             |  |
| Natural Disaster Recovery               | 1,057                           | -                             | (1,057)          | (100%)            |  |
| Waste Management                        | 492                             | -                             | (492)            | (100%)            |  |
| Community services                      | 125                             | -                             | (125)            | (100%)            |  |
| Maternal and child health               | 105                             | -                             | (105)            | (100%)            |  |
| Recreation and Leisure                  | 12                              | -                             | (12)             | (100%)            |  |
| <b>Total non-recurrent grants</b>       | <b>2,026</b>                    | <b>363</b>                    | <b>(1,605)</b>   | <b>(79%)</b>      |  |
| <b>Total Operating Grants</b>           | <b>21,235</b>                   | <b>20,841</b>                 | <b>(336)</b>     | <b>(2%)</b>       |  |

(a) Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services. Overall, the level of operating grants has decreased by 2% or \$336K compared to the 2024-2025 forecast. The main changes are driven by the fluctuation in non-recurrent grants, offset by a forecasted increase in the Financial Assistance Grant and Kindergarten funding. Council expects to see non-recurrent grant income increase throughout the financial year as grants applications are successful.



|  | Forecast<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | Change<br>\$'000 | 5-year trend<br>% |  |
|--|---------------------------------|-------------------------------|------------------|-------------------|--|
| <b>(b) Capital Grants</b>                      |                                 |                               |                  |                   |  |
| <b>Recurrent - Commonwealth Government</b>     |                                 |                               |                  |                   |  |
| Roads to Recovery                              | 1,527                           | 1,879                         | 352              | 23%               |  |
| <b>Total recurrent grants</b>                  | <b>1,527</b>                    | <b>1,879</b>                  | <b>352</b>       | <b>23%</b>        |  |
| <b>Non-recurrent - State Government</b>        |                                 |                               |                  |                   |  |
| Buildings                                      | 3,279                           | 17,005                        | 13,726           | 419%              |  |
| Roads and footpaths                            | 5,954                           | 4,369                         | (1,585)          | (27%)             |  |
| Recreational, leisure and community facilities | 1,090                           | 2,846                         | 1,756            | 161%              |  |
| Parks and Open Space                           | 1,880                           | 1,135                         | (745)            | 0%                |  |
| Land   | 2,600                           | -                             | (2,600)          | (100%)            |  |
| Libraries                                      | 10                              | -                             | (10)             | (100%)            |  |
| <b>Total non-recurrent grants</b>              | <b>14,813</b>                   | <b>25,355</b>                 | <b>10,542</b>    | <b>71%</b>        |  |
| <b>Total Capital Grants</b>                    | <b>16,340</b>                   | <b>27,234</b>                 | <b>10,894</b>    | <b>67%</b>        |  |
| <b>Total Grants</b>                            | <b>37,575</b>                   | <b>48,075</b>                 | <b>10,500</b>    | <b>28%</b>        |  |

(b) Capital grants include all monies received from State and Federal sources for the purposes of funding the capital works program. Overall, the level of capital grants has increased by 67% or \$10.89M compared to the 2024-2025 forecast. Of the \$25.36M non-recurrent grants, \$10.76M was originally expected to be

recognised in 2024-2025 but will now be recognised in 2025-2026 (timing change only) and a further \$2.38M is unconfirmed funding. The changes between asset categories relates to a priority program of works and what funding streams are currently or will be available throughout the financial year.

Mitchell Shire has been identified as one of seven growth Councils specifically earmarked to absorb Melbourne's future urban growth and development and major transport interchanges, yet our current Budget base is significantly lower than all other growth Councils. This highlights the need for Victorian and Federal Government funding to enable us to plan strategically for the long and medium term and provide the infrastructure requirements of our growing population. Mitchell Shire Council is committed to advocating on behalf of the community to achieve funding.

#### 4.1.5 Contributions

|                            | Forecast      | Budget        | Change        |               | 5-year trend  |
|----------------------------|---------------|---------------|---------------|---------------|---|
|                            | 2024-2025     | 2025-2026     | \$'000        | %             |   |
| Monetary                   | 10,641        | 27,183        | 16,542        | 155.46%       |  |
| Non-monetary               | 53,389        | 60,858        | 7,469         | 13.99%        |  |
| <b>Total Contributions</b> | <b>64,030</b> | <b>88,041</b> | <b>24,011</b> | <b>37.50%</b> |   |

Monetary contributions mainly relate to monies paid by developers in regard to public recreation, drainage, car parking, and other infrastructure in accordance with planning permits issued for property development.

Non-monetary contributions, otherwise known as gifted assets, are those assets that form part of new developments that are given to Council at handover for ongoing maintenance (e.g. roads, drainage, and open space). Accounting Standards require non-cash development contributions to be shown as income. The amounts included in the 2024-2025 Budget and Financial Plan are based on current year forecasts and expected continued levels of development in the Shire.

External influences mean these amounts can fluctuate annually depending on development progress.



*Seymour Sports and Aquatic Centre*



*Immunisation Nurse*

## 4.1.6 Other income

|                           | Forecast     | Budget       | Change       |                | 5-year trend |
|---------------------------|--------------|--------------|--------------|----------------|--------------|
|                           | 2024-2025    | 2025-2026    | \$'000       | %              |              |
| Interest                  | 3,000        | 3,000        | -            | 0.00%          |              |
| Reimbursements            | 1,143        | 803          | (340)        | (29.75%)       |              |
| Lease income              | 346          | 324          | (22)         | (6.36%)        |              |
| Legal fees recovered      | 15           | 100          | 85           | 566.67%        |              |
| Fuel rebate               | 68           | 70           | 2            | 2.94%          |              |
| Other sales and income    | 37           | -            | (37)         | 100.00%        |              |
| <b>Total Other income</b> | <b>4,609</b> | <b>4,297</b> | <b>(312)</b> | <b>(6.77%)</b> |              |

Other income relates to a range of items such as cost recoupments and miscellaneous income items. It includes interest revenue on investments, facility hire and leases.

Other income is expected to decrease by 6.77% or \$312K compared to the 2024-2025 forecast. The variance is mainly due to a reduction in reimbursements due to once off services/projects within the 2024-2025 year.



*Mowing Program*

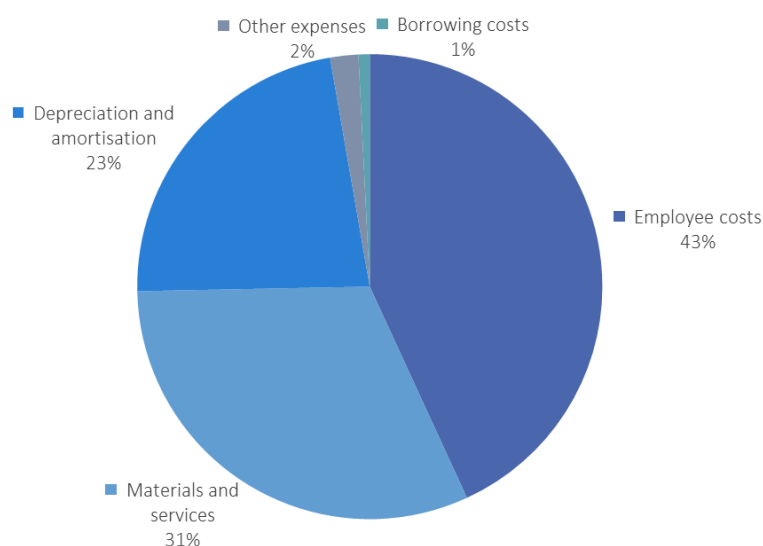


*Mount Piper Kindergarten children,  
Broadford*

## Expenditure

A breakdown of Council's expenditure categories is shown in the graph below which reflects the fact that 97% of Council's total spending relates to three categories:

- employee costs at 43%
- materials and services 31%
- depreciation and amortisation 23%



### 4.1.7 Employee costs

|                              | Forecast      | Budget        | Change       |              | 5-year trend |
|------------------------------|---------------|---------------|--------------|--------------|--------------|
|                              | 2024-2025     | 2025-2026     | \$'000       | %            |              |
|                              | \$'000        | \$'000        |              |              |              |
| Wages and salaries           | 39,469        | 41,559        | 2,090        | 5.30%        |              |
| Superannuation               | 4,539         | 4,987         | 448          | 9.87%        |              |
| Workcover                    | 828           | 867           | 39           | 4.71%        |              |
| Fringe Benefits Tax          | 383           | 405           | 22           | 5.74%        |              |
| Other employee related costs | 64            | 30            | (34)         | (53.13%)     |              |
| <b>Total Employee costs</b>  | <b>45,283</b> | <b>47,848</b> | <b>2,565</b> | <b>5.66%</b> |              |

Employee costs include all labour related expenditure such as wages and salaries and on costs such as allowances, leave entitlements, employer superannuation, etc.

Employee costs have increased by 5.66% or \$2.57M from the 2024-2025 forecast. This includes:

- anticipated Enterprise Agreement increase;
- new staff positions linked to Kindergarten and Maternal and Child Health services; and
- changes in service provision with the full year impact reflected in 2025-2026, including changes to staffing contracts.

A summary of human resources expenditure and number of full time equivalent (FTE) categorised according to the organisational structure of Council can be found in section 3.

### 4.1.8 Materials and Services

|                                     | Forecast      | Budget        | Change         |                 | 5-year trend |
|-------------------------------------|---------------|---------------|----------------|-----------------|--------------|
|                                     | 2024-2025     | 2025-2026     | \$'000         | %               |              |
| Contractors                         | 21,138        | 19,514        | (1,624)        | (7.68%)         |              |
| Information Technology              | 3,997         | 4,072         | 75             | 1.88%           |              |
| Consultants                         | 5,320         | 2,129         | (3,191)        | (59.98%)        |              |
| Motor vehicles and plant costs      | 1,800         | 1,869         | 69             | 3.83%           |              |
| Insurance                           | 1,475         | 1,730         | 255            | 17.29%          |              |
| Utilities                           | 1,593         | 1,655         | 62             | 3.89%           |              |
| Materials                           | 2,143         | 1,565         | (578)          | (26.97%)        |              |
| General expenses                    | 1,482         | 1,438         | (44)           | (2.97%)         |              |
| Education and training              | 525           | 514           | (11)           | (2.10%)         |              |
| Office Accommodation                | 538           | 471           | (67)           | (12.45%)        |              |
| <b>Total Materials and services</b> | <b>40,011</b> | <b>34,957</b> | <b>(5,054)</b> | <b>(12.63%)</b> |              |

Materials and services include the purchases of consumables, payments to contractors for the provision of services, and utility costs. Materials and services are forecast to decrease by 12.63% or \$5.05M compared to the 2024-2025 forecast.

The 2024-2025 forecasts are higher in key areas such as contractors, consultants and materials due to revised forecasts relating to once off projects and natural disaster recovery projects.

Key increases in the 2025-2026 Budget compared to the 2024-2025 forecast are rising costs in relation to information technology (software licences) and insurance costs.

### 4.1.9 Depreciation and Amortisation

|                                    | Forecast      | Budget        | Change       |               | 5-year trend |
|------------------------------------|---------------|---------------|--------------|---------------|--------------|
|                                    | 2024-2025     | 2025-2026     | \$'000       | %             |              |
| Depreciation - Infrastructure      | 14,557        | 16,087        | 1,530        | 10.51%        |              |
| Depreciation - Property            | 3,070         | 3,224         | 154          | 5.02%         |              |
| Depreciation - Plant and equipment | 2,761         | 2,789         | 28           | 1.01%         |              |
| Amortisation - Intangible assets   | 1,401         | 1,702         | 301          | 21.48%        |              |
| Depreciation - Right of use assets | 652           | 1,228         | 576          | 88.34%        |              |
| <b>Total Depreciation</b>          | <b>22,441</b> | <b>25,030</b> | <b>2,589</b> | <b>11.54%</b> |              |

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. Right of use assets relate to operating leases. The useful life of these assets is assessed and calculated annually.

Amortisation is an accounting measure which attempts to allocate the value of an asset over its useful life. Intangible assets relate to Council's landfill airspace and information technology software assets.

The increase of 11.54% or \$2.59M for 2025-2026 is mainly due to the construction of gifted assets and new assets during 2024-2025 which will be depreciated from 2025-2026 onwards.

#### 4.1.10 Borrowing Costs and Other Expenses

|  | Forecast     | Budget       | Change    |              | 5-year trend |
|--|--------------|--------------|-----------|--------------|--------------|
|  | 2024-2025    | 2025-2026    | \$'000    | %            |              |
| Interest on borrowings                   | 798          | 839          | 41        | 5.14%        |              |
| Landfill levy                            | 816          | 783          | (33)      | (4.04%)      |              |
| FASA and community group payments        | 416          | 425          | 9         | 2.16%        |              |
| Councillor allowances and superannuation | 404          | 415          | 11        | 2.72%        |              |
| Audit fees                               | 141          | 161          | 20        | 14.18%       |              |
| Bank fees                                | 77           | 78           | 1         | 1.30%        |              |
| Electronic payment fees                  | 37           | 37           | -         | 0.00%        |              |
| Other                                    | 12           | 12           | -         | 0.00%        |              |
| <b>Total Other expenses</b>              | <b>2,701</b> | <b>2,750</b> | <b>49</b> | <b>1.81%</b> |              |

Other expenses relate to a range of items including contributions to committees of management, councillor allowances, Environmental Protection Authority (EPA) landfill levy and other miscellaneous expenditure items. Borrowing costs and other expenses are forecast to increase by 1.81% or \$49K compared to the 2024-2025 forecast.

The \$33K reduction in landfill levy is linked to the expected reduction in kerbside general waste volumes as a result of the rollout of the four-bin kerbside service in March 2025.

The \$41K increase in interest on borrowings is linked to \$9.00M of new borrowings planned to be drawn down on in 2025-2026 financial year associated to the delivery of Council's capital works program and waste related projects.



*Seymour Resource Recovery Centre*



*Seymour Skate Park*

### 4.1.11 Leases

This section presents a summary of Council's existing agreements for the 2025-2026 financial year to lease council land and properties to external parties.

Under section 115 of the Local Government Act 2020, disclosure of leases is required when one of the following three criteria has been met:

1. the life of the lease is 10 years or more
2. the income of the lease is \$100,000 per annum or more
3. the market value of the land or property is \$100,000 or more.

Council land and properties leased to external parties, categorised into purpose or use:

| Community/Sporting Use              | Commercial/Private Use         | Residential Use                |
|-------------------------------------|--------------------------------|--------------------------------|
| 10 Sydney Street, Kilmore           | 1/9 Freeway Drive, Wallan      | 21 Lesley Street, Seymour      |
| 137 Duke Street, Wallan             | 119 Wellington Street, Wallan  | 59 Pollard Street, Seymour     |
| 21 Hunts Road, Kilmore              | 12 Moyle Street, Seymour       | 61 Pollard Street, Seymour     |
| 29 Alfred Street, Seymour           | 14 Moyle Street, Seymour       | 72 Lithgow Street, Beveridge   |
| 30 Horwood Road, Broadford          | 16 Sydney Street, Kilmore      | 86 Patterson Street, Beveridge |
| 35 Pollard Street, Seymour          | 52 Newbridge Boulevard, Wallan |                                |
| 354 Lithgow Street, Beveridge       | 555 Spur Road, Clonbinane      |                                |
| 3-5 Worrrough Road, Seymour         | Bentinck Street, Wallan        |                                |
| 38 Victoria Parade, Kilmore         | Northern Highway, Pyalong      |                                |
| 400 Telegraph Road, Seymour         |                                |                                |
| 470 Seymour Tooborac Road, Hilldene |                                |                                |
| 55 Pollard Street, Seymour          |                                |                                |
| 57 Pollard Street, Seymour          |                                |                                |
| 64-80 High Street, Wallan           |                                |                                |
| 7 Worrrough Road, Seymour           |                                |                                |
| Anderson Road, Kilmore              |                                |                                |
| Tallarook Street, Seymour           |                                |                                |
| Tarcombe Road, Seymour              |                                |                                |
| Watson Street, Wallan               |                                |                                |



*Youth Council meeting with Local Member of Parliament, Rob Mitchell*



*Footpath construction O'hara Drive Seymour*

## 4.2 Balance Sheet

### 4.2.1 Assets

|   | Forecast<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | Variance<br>\$'000 |
|---|---------------------------------|-------------------------------|--------------------|
| <b>Assets</b>                               |                                 |                               |                    |
| <b>Current assets</b>                       |                                 |                               |                    |
| Cash and cash equivalents                   | 29,382                          | 19,120                        | (10,262)           |
| Trade and other receivables                 | 13,720                          | 14,767                        | 1,047              |
| Other financial assets                      | 50,000                          | 75,000                        | 25,000             |
| Inventories                                 | 245                             | 218                           | (27)               |
| Contract Assets                             | 7,354                           | 7,354                         | -                  |
| Other assets                                | 1,442                           | 1,272                         | (170)              |
| <b>Total current assets</b>                 | <b>102,143</b>                  | <b>117,731</b>                | <b>15,588</b>      |
| <b>Non-current assets</b>                   |                                 |                               |                    |
| Other Financial Assets                      | 15,125                          | 15,125                        | -                  |
| Property, infrastructure, plant & equipment | 988,852                         | 1,081,040                     | 92,188             |
| Right of Use assets                         | 8,262                           | 7,034                         | (1,228)            |
| Intangible assets                           | 3,523                           | 1,971                         | (1,552)            |
| <b>Total non-current assets</b>             | <b>1,015,762</b>                | <b>1,105,170</b>              | <b>89,408</b>      |
| <b>Total assets</b>                         | <b>1,117,905</b>                | <b>1,222,901</b>              | <b>104,996</b>     |

#### Current Assets (\$15.59 million increase) and Non-Current Assets (\$89.41 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank, petty cash, and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. These balances are projected to increase by \$14.74M during the year. This is mainly due to the increase in cash holdings over the financial year due mainly to the significant increase in anticipated development contributions planned to be received.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years. The increase of \$92.19M is due to the net result of projected non-cash development contributions, the completion of the 2025-2026 capital works program, the change in provision for landfill rehabilitation, depreciation of assets, and sale of property, plant and equipment.

## 4.2.2 Liabilities

|                                       | Forecast<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | Variance<br>\$'000 |
|---------------------------------------|---------------------------------|-------------------------------|--------------------|
| <b>Liabilities</b>                    |                                 |                               |                    |
| <b>Current liabilities</b>            |                                 |                               |                    |
| Trade and other payables              | 12,518                          | 11,180                        | (1,338)            |
| Trust funds and deposits              | 13,826                          | 13,826                        | -                  |
| Contract and other liabilities        | 10,609                          | -                             | (10,609)           |
| Provisions                            | 7,689                           | 7,460                         | (229)              |
| Interest-bearing loans and borrowings | 3,372                           | 3,311                         | (61)               |
| Lease liabilities                     | 1,230                           | 1,291                         | 61                 |
| <b>Total current liabilities</b>      | <b>49,244</b>                   | <b>37,068</b>                 | <b>(12,176)</b>    |
| <b>Non-current liabilities</b>        |                                 |                               |                    |
| Provisions                            | 9,996                           | 9,559                         | (437)              |
| Interest-bearing loans and borrowings | 14,601                          | 20,122                        | 5,521              |
| Lease liabilities                     | 7,176                           | 5,885                         | (1,291)            |
| <b>Total non-current liabilities</b>  | <b>31,773</b>                   | <b>35,566</b>                 | <b>3,793</b>       |
| <b>Total liabilities</b>              | <b>81,017</b>                   | <b>72,634</b>                 | <b>(8,383)</b>     |

### Current Liabilities (\$12.17 million decrease) and Non-Current Liabilities (\$3.79 million increase)

Contract and other liabilities is grant funding Council has received in advance of when the associated works or projects will be undertaken. As at 30 June 2025, Council expects to be holding \$10.61M in unspent grants that will be recognised as income within 2025-2026, as the projects are delivered through our capital works program or operational service provision.

Provisions include landfill rehabilitation, accrued long service leave, annual leave, and rostered days off owing to employees. The variance in the current and non-current provision is related to timing and costs expected within a revised 10-year capital works program for landfill capping, rehabilitation, and new cell construction.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to undertake new borrowings of \$9.00M in 2025-2026 and will repay loan principal of \$3.54M over the year. For a detailed listing of what projects will be funded through borrowings in 2025-2026, please refer to the "Summary of new and proposed borrowings" on page 12.

### 4.2.3 Borrowings

|   | Forecast<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 |
|---|---------------------------------|-------------------------------|
| Total amount borrowed as at 30 June of the prior year | 18,936                          | 17,973                        |
| Total amount proposed to be borrowed                  | 2,245                           | 9,000                         |
| Total amount projected to be redeemed                 | (3,208)                         | (3,540)                       |
| <b>Total amount of borrowings as at 30 June</b>       | <b>17,973</b>                   | <b>23,433</b>                 |

The following table sets out future proposed borrowings, based on the forecast financial position of Council as of 30 June 2024.

| Year      | New<br>Borrowings<br>\$'000 | Principal<br>Paid<br>\$'000 | Interest<br>Paid<br>\$'000 | Balance<br>30 June<br>\$'000 |
|-----------|-----------------------------|-----------------------------|----------------------------|------------------------------|
| 2024-2025 | 2,245                       | 3,208                       | 798                        | 17,973                       |
| 2025-2026 | 9,000                       | 3,540                       | 839                        | 23,433                       |
| 2026-2027 | 7,394                       | 3,436                       | 1,122                      | 27,391                       |
| 2027-2028 | 9,236                       | 4,172                       | 1,329                      | 32,455                       |
| 2028-2029 | 14,659                      | 5,162                       | 1,632                      | 41,952                       |

### 4.2.4 Working capital (\$27.76 million increase)

Working capital is the difference between current assets and current liabilities.

Working capital is forecast to be positive in 2025-2026 at \$80.66M. This means that current assets are projected to be more than current liabilities by this amount.

The table below shows further restrictions on the use of Council's cash assets.

|   | Forecast<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | Variance<br>\$'000 |
|---|---------------------------------|-------------------------------|--------------------|
| <b>Current assets</b>                           | 102,143                         | 117,731                       | 15,588             |
| <b>Current liabilities</b>                      | 49,244                          | 37,068                        | 12,176             |
| <b>Working capital</b>                          | <b>52,899</b>                   | <b>80,663</b>                 | <b>27,764</b>      |
| Current restricted cash and investment          |                                 |                               |                    |
| - Statutory reserves                            | (56,664)                        | (81,551)                      | (24,887)           |
| - Cash held to fund carry forward capital works | (3,200)                         | -                             | 3,200              |
| <b>Unrestricted working capital</b>             | <b>(6,965)</b>                  | <b>(888)</b>                  | <b>6,077</b>       |

#### 4.2.5 Accumulated Surplus (\$88.19 million increase)

|                     | Forecast<br>2024-2025<br>\$'000 | Budget<br>2025-2026<br>\$'000 | Variance<br>\$'000 |
|---------------------|---------------------------------|-------------------------------|--------------------|
| <b>Equity</b>       |                                 |                               |                    |
| Accumulated surplus | 542,380                         | 630,623                       | 88,243             |
| Reserves            | 494,508                         | 519,644                       | 25,136             |
| <b>Total equity</b> | <b>1,036,888</b>                | <b>1,150,267</b>              | <b>113,379</b>     |

Accumulated surplus is the value of all net assets less reserves that have accumulated over time. Accumulated surplus is a book value, rather than a cash value.

The increase in accumulated surplus of \$88.24M results directly from the surplus for the year (\$113.38M) less the net amount transferred to reserves (\$25.14M).

#### 4.2.6 Reserves (\$25.14 million increase)

Reserves consist of an asset revaluation reserve, statutory reserves, and discretionary reserves.

| All Reserves Total     | Forecast<br>2024-2025<br>\$000's | Budget<br>2025-2026<br>\$000's | Variance<br>\$'000 |
|------------------------|----------------------------------|--------------------------------|--------------------|
| <b>Opening balance</b> | 49,523                           | 57,809                         |                    |
| Transfer to reserve    | 13,494                           | 29,911                         |                    |
| Transfer from reserve  | 5,208                            | 4,775                          |                    |
| <b>Closing balance</b> | <b>57,809</b>                    | <b>82,945</b>                  | <b>25,136</b>      |

Statutory, or restricted, reserves must be applied for specified statutory purposes in accordance with various legislative requirements.

| Restricted Reserves Total | Forecast<br>2024-2025<br>\$000's | Budget<br>2025-2026<br>\$000's | Variance<br>\$'000 |
|---------------------------|----------------------------------|--------------------------------|--------------------|
| <b>Opening balance</b>    | 48,654                           | 56,664                         |                    |
| Transfer to reserve       | 10,706                           | 28,391                         |                    |
| Transfer from reserve     | 2,696                            | 3,503                          |                    |
| <b>Closing balance</b>    | <b>56,664</b>                    | <b>81,552</b>                  | <b>24,888</b>      |

During the 2025-2026 financial year, statutory reserves are forecast to increase by \$24.89M. This includes development contributions forecasted to be received during the year (\$28.39M) less \$3.50M to be transferred out for capital works.

Discretionary reserves, although not restricted by a statutory purpose, are established where Council has made decisions regarding the future use of these funds and, unless there is a Council resolution to do otherwise, these funds should be used for those earmarked purposes. Council currently has two discretionary reserves: Waste Management and Property Proceeds.

| Discretionary Reserves Total | Forecast     | Budget       | Variance   |
|------------------------------|--------------|--------------|------------|
|                              | 2024-2025    | 2025-2026    |            |
|                              | \$'000's     | \$'000's     | \$'000     |
| <b>Opening balance</b>       | 869          | 1,145        |            |
| Transfer to reserve          | 2,788        | 1,520        |            |
| Transfer from reserve        | 2,512        | 1,272        |            |
| <b>Closing balance</b>       | <b>1,145</b> | <b>1,393</b> | <b>248</b> |

During the 2025-2026 financial year, discretionary reserves are budgeted to increase by \$248K.

Further information on movements within individual reserves will be provided in the Reserve Strategy within the Financial Plan 2025/26 - 2034/35.



*Local Laws – Animal Management*



*Seymour Sports and Aquatic Centre Stadium*

## 4.3 Statement of Cash Flows

The below analyses the expected cash flows from Council's operating, investing, and financing activities for 2025-2026. Budgeting cash flows for Council is a key factor in determining the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flow:

- **Operating activities** - Refers to the cash generated or used in Council's normal service delivery functions. Cash remaining after paying for the provision of services to the community may be available for investment in capital works or repayment of debt.
- **Investing activities** - Refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.
- **Financing activities** - Refers to cash generated or used in the financing of Council functions and include borrowings from financial institutions. These activities also include the repayment of the principal component of loan repayments for the year.

### 4.3.1 Net cash flows provided by/(used in) operating activities (\$7.51 million increase)

|  | Forecast<br>2024-2025<br>\$'000<br>Inflows<br>(Outflows) | Budget<br>2025-2026<br>\$'000<br>Inflows<br>(Outflows) | Variance<br>\$'000 |
|--|--|--|--------------------|
| <b>Cash flows from operating activities</b>                |  |  |                    |
| Rates and charges  | 69,246   | 71,416   | 2,170              |
| Statutory fees and fines                                   | 2,274  | 2,408  | 134                |
| User fees  | 9,036  | 9,246  | 210                |
| Grants - operating   | 21,837   | 20,763   | (1,074)            |
| Grants - capital   | 19,233   | 16,702   | (2,531)            |
| Contributions - monetary                                   | 10,641   | 27,182   | 16,541             |
| Interest received  | 3,000  | 3,000  | -                  |
| Other receipts   | 3,466  | 969  | (2,497)            |
| Employee costs   | (45,336)   | (47,796)   | (2,460)            |
| Materials and services                                     | (33,825)   | (36,798)   | (2,973)            |
| Other payments   | (1,903)  | (1,911)  | (8)                |
| <b>Net cash provided by/(used in) operating activities</b> | <b>57,669</b>  | <b>65,181</b>  | <b>7,512</b>       |

During the year cash flows may change as they are linked to current assets and liabilities expected to be held at 30 June 2025, in particular payables and receivables.

The increase in cash inflows from operating activities is forecast to be \$7.51M for 2025-2026. This is mainly as a result of:

- increased monetary contributions of \$16.54M, which is directly linked to the expected timing of the completion of developments and negotiations for works in kind agreements; and

- increased rates and charges of \$2.17M, as a result of the 3.00% rate cap and development in the Shire; offset by
- increase in materials and services costs of \$2.97M, mainly relating to expected 30 June 2025 payables being paid in 2025-2026 and once off projects and natural disaster recovery projects; offset by
- decreased capital and operating grants of \$2.53M and \$1.07M respectively, due to a high anticipated amount of grant funding received during 2024-2025 and held for use during 2025-2026;
- decrease in other receipts of \$2.49M due to reduction in expected 30 June 2025 other debtors; and
- increased employee costs of \$2.46M, mainly due to Enterprise Agreement increases, new staff positions linked to Kindergarten and Maternal and Child Health service, and changes in service provisions with the full year impact reflected in 2025-2026.

#### 4.3.2 Net cash flows provided by/(used in) investing activities (\$37.40 million increase)

|   | Forecast<br>2024-2025<br>\$'000<br>Inflows<br>(Outflows) | Budget<br>2025-2026<br>\$'000<br>Inflows<br>(Outflows) | Variance<br>\$'000 |
|---|--|--|--------------------|
| <b>Cash flows from investing activities</b>                         |  |  |                    |
| Payments for property, infrastructure, plant and equipment          | (34,872)   | (54,288)   | (19,416)           |
| Proceeds from sale of property, infrastructure, plant and equipment | 1,007  | 858  | (149)              |
| Payments for investments  | (7,000)  | (25,000)   | (18,000)           |
| Payments for intangible assets                                      | (313)  | (150)  | 163                |
| <b>Net cash provided by/(used in) investing activities</b>          | <b>(41,178)</b>  | <b>(78,580)</b>  | <b>(37,402)</b>    |

The increase in payments for investing activities represents an increase to payments expected for the capital works program, offset by a reduction in payments for intangible assets. Both of these fluctuate from year to year based on developer contributions reserve funded projects, projects funded through loan borrowings and projects fully or partially funded through grants.

Proceeds from sale of assets reflects the expected cash flow from asset sales and fluctuates each year.

Payments for investments reflects the amount council intends to increase its investment portfolio by, while maintaining suitable levels of available cash for day to day operations.

Payments for intangible assets is directly linked to:

- the construction of new landfill cells, which creates a new or increased airspace asset; and/or
- the purchase, upgrade or enhancement of information technology software assets.

These intangible assets amortised over the useful life of the software assets, or as the landfill cell is filled with waste.

### 4.3.3 Net cash flows provided by/(used in) financing activities (\$5.60 million increase)

|  | Forecast<br>2024-2025<br>\$'000<br>Inflows<br>(Outflows) | Budget<br>2025-2026<br>\$'000<br>Inflows<br>(Outflows) | Variance<br>\$'000 |
|--|--|--|--------------------|
| <b>Cash flows from financing activities</b>                |  |  |                    |
| Finance costs  | (798)  | (839)  | (41)               |
| Interest paid - lease liability                            | (115)  | (254)  | (139)              |
| Proceeds from borrowings                                   | 2,245  | 9,000  | 6,755              |
| Repayment of borrowings                                    | (3,208)  | (3,540)  | (332)              |
| Repayment of finance lease liabilities                     | (586)  | (1,230)  | (644)              |
| <b>Net cash provided by/(used in) financing activities</b> | <b>(2,462)</b>   | <b>3,137</b>   | <b>5,599</b>       |

The increase of \$5.60M is primarily due to a variance in new borrowings and repayment of borrowings from 2024-2025 compared to 2025-2026.



*Landscape Planning Officers in Mandalay, Beveridge*



*Kangaroos at Kilmore Creek*

## 4.4 Capital Works Program

This section presents a listing of the capital works projects that are proposed to be undertaken for the 2025-2026 financial year, classified by expenditure type and funding source. Works are disclosed as new works and carried forward works from the prior year.

### 4.4.1 Summary

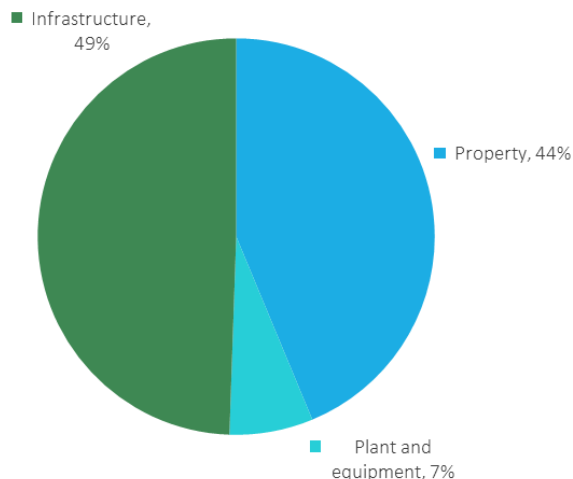
Capital works projects fit into five (5) categories:      Projects are assessed against six (6) criteria:

- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>▪ Legislated obligations</li> <li>▪ Asset renewal</li> <li>▪ Projects that support growth</li> <li>▪ Committed projects</li> <li>▪ Discretionary projects</li> </ul> | <ul style="list-style-type: none"> <li>▪ Strategy</li> <li>▪ Value</li> <li>▪ Risk</li> <li>▪ Growth</li> <li>▪ Maturity</li> <li>▪ Sustainability</li> </ul> |
|---|---|

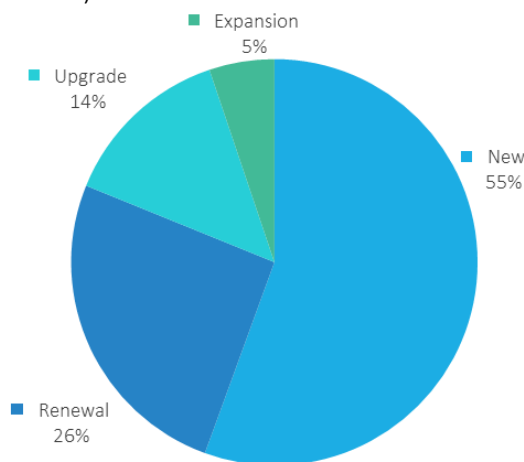
|                     | Forecast      | Budget        | Change        |               |
|---------------------|---------------|---------------|---------------|---------------|
|                     | 2024-2025     | 2025-2026     | \$'000        | %             |
|                     | \$'000        | \$'000        | \$'000        | %             |
| Property            | 9,223         | 23,742        | 14,519        | 157.42%       |
| Plant and equipment | 3,645         | 3,696         | 51            | 1.40%         |
| Infrastructure      | 22,004        | 26,850        | 4,846         | 22.02%        |
| <b>Total*</b>       | <b>34,872</b> | <b>54,288</b> | <b>19,416</b> | <b>55.68%</b> |

| Capital Works Area  | Project Cost<br>\$000 | Asset expenditure types (\$,000) |               |              |              | Summary of funding sources (\$'000) |              |            |               |              |              |
|---------------------|-----------------------|----------------------------------|---------------|--------------|--------------|-------------------------------------|--------------|------------|---------------|--------------|--------------|
|                     |                       | New                              | Renewal       | Upgrade      | Expansion    | Grants / Contributions              |              | Sales      | Council Cash  | Reserves     | Borrowings   |
|                     |                       |                                  |               |              |              | Confirmed                           | Unconfirmed  |            |               |              |              |
| Property            | <b>23,742</b>         | 19,716                           | 1,210         | 155          | 2,661        | 16,855                              | 150          | -          | 1,281         | 339          | 5,117        |
| Plant and equipment | <b>3,696</b>          | 36                               | 3,345         | 315          | -            | -                                   | -            | 858        | 2,838         | -            | -            |
| Infrastructure      | <b>26,850</b>         | 10,406                           | 9,340         | 6,952        | 152          | 7,997                               | 2,232        | -          | 10,302        | 4,436        | 1,883        |
| <b>Total*</b>       | <b>54,288</b>         | <b>30,158</b>                    | <b>13,895</b> | <b>7,422</b> | <b>2,813</b> | <b>24,852</b>                       | <b>2,382</b> | <b>858</b> | <b>14,421</b> | <b>4,775</b> | <b>7,000</b> |

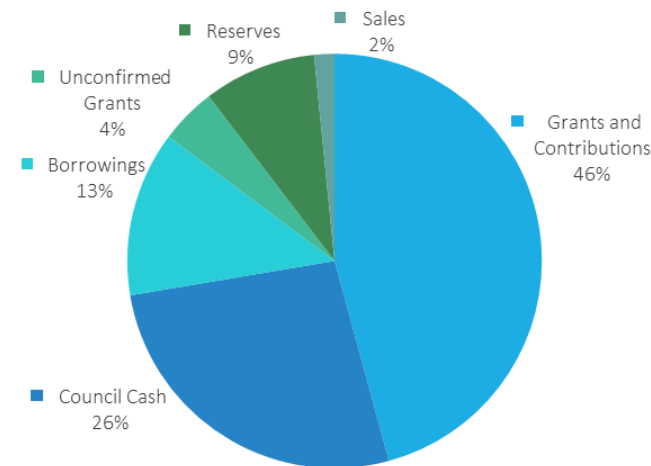
\* the 2024-2025 Budget includes carry forward works of \$16.56M.



The below represents the percentage portion of the 2025-2026 capital works program that Council plans to invest into our existing assets (renewal), upgrading/expanding our existing assets, or creating new assets. With the most being spent on construction new assets (\$30.16M).



The above represents the three high level categories of assets and the percentage portion of the 2025-2026 capital works program that Council plans to spend on each. With infrastructure including, but not limited to, roads, footpaths, bridges, recreation reserves, parks, open space, and landfill works.



The above represents the expected percentage portion, in terms of funding source, for the 2025-2026 capital works program. Sales include plant and fleet sales (trade-in) only.

|           | Total Capital Program | Summary of funding sources (\$'000) |                                    |       |              |          |            |
|-----------|-----------------------|-------------------------------------|------------------------------------|-------|--------------|----------|------------|
|           |                       | Grants / Contributions Confirmed    | Grants / Contributions Unconfirmed | Sales | Council Cash | Reserves | Borrowings |
| 2024-2025 | 34,872                | 16,400                              | -                                  | 1,007 | 12,210       | 3,010    | 2,245      |
| 2025-2026 | 54,288                | 24,852                              | 2,382                              | 858   | 14,421       | 4,775    | 7,000      |
| 2026-2027 | 87,618                | 19,731                              | 6,822                              | 867   | 13,027       | 41,491   | 5,680      |
| 2027-2028 | 85,453                | 2,349                               | 16,856                             | 692   | 13,956       | 42,364   | 9,236      |
| 2028-2029 | 90,501                | 2,349                               | 41,159                             | 666   | 15,513       | 16,155   | 14,659     |

## 4.4.2 New Work for 2025-2026

| Capital Works Area  | Project Cost<br>\$'000 | Asset expenditure types (\$'000) |              |            |           | Summary of funding sources (\$'000) |             |            |              |            |              |
|---|------------------------|----------------------------------|--------------|------------|-----------|-------------------------------------|-------------|------------|--------------|------------|--------------|
|   |                        | New                              | Renewal      | Upgrade    | Expansion | Grants / Contributions              |             | Sales      | Council Cash | Reserves   | Borrowings   |
|   |                        |                                  |              |            |           | Confirmed                           | Unconfirmed |            |              |            |              |
| <b>PROPERTY</b>   |                        |                                  |              |            |           |                                     |             |            |              |            |              |
| <b>Buildings</b>  |                        |                                  |              |            |           |                                     |             |            |              |            |              |
| Aquatics Facilities - Renewal and Upgrade Program   | 200                    | -                                | 100          | 100        | -         | -                                   | -           | -          | 200          | -          | -            |
| Building Structural Defects and Fitout Renewal Program  | 600                    | -                                | 600          | -          | -         | -                                   | -           | -          | 600          | -          | -            |
| Chittick Park, Seymour - Band Hall Amenities Improvements and Public Toilet access - Plan and Design <sup>1</sup> | 50                     | -                                | 50           | -          | -         | -                                   | -           | -          | 50           | -          | -            |
| HVAC Renewal Program  | 50                     | -                                | 50           | -          | -         | -                                   | -           | -          | 50           | -          | -            |
| Kilmore Leisure Centre - Heat Pump <sup>2</sup>   | 300                    | -                                | 300          | -          | -         | -                                   | 150         | -          | 150          | -          | -            |
| Lockerbie DCP - Community Centre C102i - Planning <sup>1</sup>  | 249                    | 249                              | -            | -          | -         | -                                   | -           | -          | -            | 249        | -            |
| Security Strategy Implementation  | 100                    | -                                | 100          | -          | -         | -                                   | -           | -          | 100          | -          | -            |
| Seymour Community Wellbeing Hub - Construction - Year 2 <sup>1&amp;3</sup>  | 3,512                  | 3,512                            | -            | -          | -         | 1,500                               | -           | -          | -            | -          | 2,012        |
| Shade Sail Renewal  | 10                     | -                                | 10           | -          | -         | -                                   | -           | -          | 10           | -          | -            |
| Solar Installation on Council Buildings Program   | 71                     | 71                               | -            | -          | -         | -                                   | -           | -          | 71           | -          | -            |
| Sustainability Actions - Small Council sites program  | 50                     | 50                               | -            | -          | -         | -                                   | -           | -          | 50           | -          | -            |
| Wallan East Integrated Family and Children's Centre - Construction - Year 2 <sup>1&amp;3</sup>                    | 10,950                 | 10,950                           | -            | -          | -         | 8,150                               | -           | -          | -            | -          | 2,800        |
| <b>Total for Buildings</b>  | <b>16,142</b>          | <b>14,832</b>                    | <b>1,210</b> | <b>100</b> | <b>-</b>  | <b>9,650</b>                        | <b>150</b>  | <b>-</b>   | <b>1,281</b> | <b>249</b> | <b>4,812</b> |
| <b>Land</b>   |                        |                                  |              |            |           |                                     |             |            |              |            |              |
| Beveridge Central ICP - Public purpose land   | 90                     | 90                               | -            | -          | -         | -                                   | -           | -          | -            | 90         | -            |
| Strategic Land Acquisition  | 305                    | 305                              | -            | -          | -         | -                                   | -           | -          | -            | -          | 305          |
| <b>Total for Land</b>   | <b>395</b>             | <b>395</b>                       | <b>-</b>     | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>-</b>   | <b>-</b>     | <b>90</b>  | <b>305</b>   |
| <b>TOTAL PROPERTY</b>   | <b>16,537</b>          | <b>15,227</b>                    | <b>1,210</b> | <b>100</b> | <b>-</b>  | <b>9,650</b>                        | <b>150</b>  | <b>-</b>   | <b>1,281</b> | <b>339</b> | <b>5,117</b> |
| <b>PLANT AND EQUIPMENT</b>  |                        |                                  |              |            |           |                                     |             |            |              |            |              |
| <b>Vehicles, Plant, Machinery and Equipment</b>   |                        |                                  |              |            |           |                                     |             |            |              |            |              |
| Fleet Renewal Program   | 928                    | -                                | 928          | -          | -         | -                                   | -           | 358        | 570          | -          | -            |
| Plant Renewal Program   | 1,125                  | -                                | 1,125        | -          | -         | -                                   | -           | 250        | 875          | -          | -            |
| <b>Total for Vehicles, Plant, Machinery and Equipment</b>   | <b>2,053</b>           | <b>-</b>                         | <b>2,053</b> | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>608</b> | <b>1,445</b> | <b>-</b>   | <b>-</b>     |
| <b>Computers &amp; Telecommunications</b>   |                        |                                  |              |            |           |                                     |             |            |              |            |              |
| Hardware Renewal Program  | 290                    | -                                | 290          | -          | -         | -                                   | -           | -          | 290          | -          | -            |
| Mobility and AV Renewal   | 90                     | -                                | 90           | -          | -         | -                                   | -           | -          | 90           | -          | -            |
| Network Upgrade and Optimisation Program  | 125                    | -                                | -            | 125        | -         | -                                   | -           | -          | 125          | -          | -            |
| <b>Total for Computers &amp; Telecommunications</b>   | <b>505</b>             | <b>-</b>                         | <b>380</b>   | <b>125</b> | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>-</b>   | <b>505</b>   | <b>-</b>   | <b>-</b>     |

1 This project is a multi year project which has a budget allocation within more than one financial year

2 Delivery of project is dependent on securing external grants/contributions, which is currently unconfirmed. The project will be revisited by Council if external grants/contributions is not secured and alternate funding is not identified

3 This project is a multi year project and will be combined with the carry forward from 2024-2025 which is identified in section 4.4.3

## New Work for 2025-2026...continued

| Capital Works Area   | Project Cost<br>\$000 | Asset expenditure types (\$,000) |              |              |           | Summary of funding sources (\$'000) |             |            |              |              |            |
|--|-----------------------|----------------------------------|--------------|--------------|-----------|-------------------------------------|-------------|------------|--------------|--------------|------------|
|  |                       | New                              | Renewal      | Upgrade      | Expansion | Grants / Contributions              |             | Sales      | Council Cash | Reserves     | Borrowings |
|  |                       |                                  |              |              |           | Confirmed                           | Unconfirmed |            |              |              |            |
| <b>Fixtures Fittings and Furniture</b>   |                       |                                  |              |              |           |                                     |             |            |              |              |            |
| Christmas Decorations  | 36                    | 36                               | -            | -            | -         | -                                   | -           | -          | 36           | -            | -          |
| <b>Total for Fixtures Fittings and Furniture</b>   | <b>36</b>             | <b>36</b>                        | <b>-</b>     | <b>-</b>     | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>-</b>   | <b>36</b>    | <b>-</b>     | <b>-</b>   |
| <b>Library Books</b>   |                       |                                  |              |              |           |                                     |             |            |              |              |            |
| Library Stock Renewal  | 200                   | -                                | 200          | -            | -         | -                                   | -           | -          | 200          | -            | -          |
| <b>Total for Library Books</b>   | <b>200</b>            | <b>-</b>                         | <b>200</b>   | <b>-</b>     | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>-</b>   | <b>200</b>   | <b>-</b>     | <b>-</b>   |
| <b>TOTAL PLANT AND EQUIPMENT</b>   | <b>2,794</b>          | <b>36</b>                        | <b>2,633</b> | <b>125</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>608</b> | <b>2,186</b> | <b>-</b>     | <b>-</b>   |
| <b>INFRASTRUCTURE</b>  |                       |                                  |              |              |           |                                     |             |            |              |              |            |
| <b>Roads</b>   |                       |                                  |              |              |           |                                     |             |            |              |              |            |
| Beveridge Central ICP - Patterson Street and Lithgow Street 4-way signalised intersection IN-04i - Planning and Design - Year 1 <sup>1</sup> | 430                   | 430                              | -            | -            | -         | -                                   | -           | -          | -            | 430          | -          |
| Beveridge Central ICP - Patterson Street and Whiteside Street Intersection IN-05iii  | 138                   | 138                              | -            | -            | -         | -                                   | -           | -          | -            | 138          | -          |
| Beveridge Central ICP - Rankin Street to Camerons Lane RD-02iv   | 298                   | 298                              | -            | -            | -         | -                                   | -           | -          | -            | 298          | -          |
| Chittick Place, Seymour - Closure at Oak Street  | 193                   | -                                | -            | 193          | -         | 193                                 | -           | -          | -            | -            | -          |
| Culvert Renewal Program  | 300                   | -                                | 300          | -            | -         | -                                   | -           | -          | 300          | -            | -          |
| High Risk Rural Speed Zone changes - Seymour and Broadford   | 35                    | 35                               | -            | -            | -         | 35                                  | -           | -          | -            | -            | -          |
| Hilldene Industrial Estate - Intersection  | 820                   | 820                              | -            | -            | -         | -                                   | -           | -          | -            | -            | 820        |
| Kerb and Channel Renewal Program   | 500                   | -                                | 500          | -            | -         | -                                   | -           | -          | 500          | -            | -          |
| Lithgow Street / Mandalay Circuit, Beveridge - Raised Priority Crossing  | 250                   | 250                              | -            | -            | -         | 250                                 | -           | -          | -            | -            | -          |
| Lockerbie North DCP - Pedestrian Signals IT08i   | 311                   | 311                              | -            | -            | -         | -                                   | -           | -          | -            | 311          | -          |
| Murchison Street, Broadford - Pedestrian Improvements at High Street service lane  | 250                   | 250                              | -            | -            | -         | 250                                 | -           | -          | -            | -            | -          |
| Pollard Street, Seymour - Raised Priority Crossing   | 136                   | 136                              | -            | -            | -         | 136                                 | -           | -          | -            | -            | -          |
| Powlett Street, Broadford - Raised Priority Crossing   | 160                   | 160                              | -            | -            | -         | 160                                 | -           | -          | -            | -            | -          |
| Sealed Road Renewal Program <sup>4</sup>   | 5,345                 | -                                | 5,345        | -            | -         | 1,879                               | -           | -          | 3,466        | -            | -          |
| Seymour Activity Centre - Speed Zone   | 37                    | 37                               | -            | -            | -         | 37                                  | -           | -          | -            | -            | -          |
| Seymour-Pyalong Road and Sugarloaf Creek Road - Intersection Safety Upgrade - Construction   | 885                   | -                                | -            | 885          | -         | 885                                 | -           | -          | -            | -            | -          |
| Tootle Street and Centenary Drive, Kilmore - Traffic Management  | 121                   | 121                              | -            | -            | -         | -                                   | -           | -          | 121          | -            | -          |
| Unsealed Road Renewal Program <sup>4</sup>   | 1,100                 | -                                | 1,100        | -            | -         | -                                   | -           | -          | 1,100        | -            | -          |
| Wandong Primary School - School Crossing and Footpath  | 160                   | 160                              | -            | -            | -         | 160                                 | -           | -          | -            | -            | -          |
| Watson Street, Wallan - Raised Priority Crossing <sup>2</sup>  | 155                   | 155                              | -            | -            | -         | -                                   | 75          | -          | 30           | 50           | -          |
| Windham Street, Wallan - Shared User Path Crossing   | 288                   | 288                              | -            | -            | -         | 288                                 | -           | -          | -            | -            | -          |
| <b>Total for Roads</b>   | <b>11,912</b>         | <b>3,589</b>                     | <b>7,245</b> | <b>1,078</b> | <b>-</b>  | <b>4,273</b>                        | <b>75</b>   | <b>-</b>   | <b>5,517</b> | <b>1,227</b> | <b>820</b> |

1 This project is a multi year project which has a budget allocation within more than one financial year

2 Delivery of project is dependent on securing external grants/contributions, which is currently unconfirmed. The project will be revisited by Council if external grants/contributions is not secured and alternate funding is not identified

4 Please refer to Appendix C within the budget document for a detailed listing of projects proposed to be delivered within for this budget allocation

## New Work for 2025-2026...continued

| Capital Works Area   | Project Cost<br>\$'000 | Asset expenditure types (\$,000) |            |              |           | Summary of funding sources (\$'000) |              |          |              |            |            |
|--|------------------------|----------------------------------|------------|--------------|-----------|-------------------------------------|--------------|----------|--------------|------------|------------|
|  |                        | New                              | Renewal    | Upgrade      | Expansion | Grants / Contributions              |              | Sales    | Council Cash | Reserves   | Borrowings |
|  |                        |                                  |            |              |           | Confirmed                           | Unconfirmed  |          |              |            |            |
| <b>Footpaths and Cycleways</b>   |                        |                                  |            |              |           |                                     |              |          |              |            |            |
| Footpath Renewal Program   | 500                    | -                                | 500        | -            | -         | -                                   | -            | -        | 500          | -          | -          |
| Northern Highway, Wallan - Missing Link Footpath - Construction  | 778                    | 778                              | -          | -            | -         | -                                   | -            | -        | 262          | 516        | -          |
| Tallarook Street, Seymour - Missing Link Footpath  | 60                     | 60                               | -          | -            | -         | -                                   | -            | -        | 60           | -          | -          |
| <b>Total for Footpaths and Cycleways</b>   | <b>1,338</b>           | <b>838</b>                       | <b>500</b> | <b>-</b>     | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b> | <b>822</b>   | <b>516</b> | <b>-</b>   |
| <b>Bridges</b>   |                        |                                  |            |              |           |                                     |              |          |              |            |            |
| Bridge Renewal Program   | 500                    | -                                | 500        | -            | -         | -                                   | -            | -        | 500          | -          | -          |
| <b>Total for Bridges</b>   | <b>500</b>             | <b>-</b>                         | <b>500</b> | <b>-</b>     | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b> | <b>500</b>   | <b>-</b>   | <b>-</b>   |
| <b>Recreational Leisure and Community Facilities</b>   |                        |                                  |            |              |           |                                     |              |          |              |            |            |
| Butlers Road, Kilmore - Active Open Space - Planning - Year 1 <sup>1</sup>                             | 90                     | 90                               | -          | -            | -         | -                                   | -            | -        | -            | 90         | -          |
| Chittick Oval, Seymour - Lighting <sup>2</sup>   | 400                    | 400                              | -          | -            | -         | -                                   | 200          | -        | 200          | -          | -          |
| Dog Park Program - Seymour fenced dog off lead park  | 166                    | 166                              | -          | -            | -         | 166                                 | -            | -        | -            | -          | -          |
| Harley Hammond Reserve, Broadford - Female Friendly Pavilion Upgrade - Construction <sup>2&amp;3</sup> | 1,260                  | -                                | -          | 1,260        | -         | -                                   | 990          | -        | 270          | -          | -          |
| Harley Hammond, Broadford - Netball and Playground Upgrade <sup>2</sup>                                | 1,167                  | -                                | -          | 1,167        | -         | -                                   | 967          | -        | 200          | -          | -          |
| JJ Clancy Reserve, Kilmore - Carparking, roadway and landscape works - Construction                    | 908                    | -                                | -          | 908          | -         | -                                   | -            | -        | -            | -          | 908        |
| Local Parks - Playspace Renewal and Upgrade Program  | 80                     | -                                | 40         | 40           | -         | -                                   | -            | -        | 80           | -          | -          |
| Poets Mews Reserve, Beveridge - Water Fountain   | 10                     | 10                               | -          | -            | -         | -                                   | -            | -        | 10           | -          | -          |
| <b>Total for Recreational Leisure and Community Facilities</b>   | <b>4,081</b>           | <b>666</b>                       | <b>40</b>  | <b>3,375</b> | <b>-</b>  | <b>166</b>                          | <b>2,157</b> | <b>-</b> | <b>760</b>   | <b>90</b>  | <b>908</b> |
| <b>Waste Management</b>  |                        |                                  |            |              |           |                                     |              |          |              |            |            |
| Former Kilmore Landfill - Leachate management  | 311                    | -                                | 311        | -            | -         | -                                   | -            | -        | -            | 311        | -          |
| Mitchell Landfill Cell 6 and 7 - Cap design and approvals <sup>3</sup>                                 | 52                     | -                                | 52         | -            | -         | -                                   | -            | -        | -            | 52         | -          |
| <b>Total for Waste Management</b>  | <b>363</b>             | <b>-</b>                         | <b>363</b> | <b>-</b>     | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>363</b> | <b>-</b>   |
| <b>Parks, Open Space and Streetscapes</b>  |                        |                                  |            |              |           |                                     |              |          |              |            |            |
| Hidden Valley, Wallan - Environmental Reserve  | 50                     | 50                               | -          | -            | -         | -                                   | -            | -        | -            | 50         | -          |
| Minor Path Renewal Program   | 40                     | -                                | 40         | -            | -         | -                                   | -            | -        | 40           | -          | -          |
| Park and Open Space Furniture Renewal Program  | 40                     | -                                | 40         | -            | -         | -                                   | -            | -        | 40           | -          | -          |
| Public Art   | 20                     | 20                               | -          | -            | -         | -                                   | -            | -        | 20           | -          | -          |
| Waste Enclosure Renewal Program  | 25                     | -                                | 25         | -            | -         | -                                   | -            | -        | 25           | -          | -          |
| <b>Total for Parks, Open Space and Streetscapes</b>  | <b>175</b>             | <b>70</b>                        | <b>105</b> | <b>-</b>     | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b> | <b>125</b>   | <b>50</b>  | <b>-</b>   |

1 This project is a multi year project which has a budget allocation within more than one financial year

2 Delivery of project is dependent on securing external grants/contributions, which is currently unconfirmed. The project will be revisited by Council if external grants/contributions is not secured and alternate funding is not identified

3 This project is a multi year project and will be combined with the carry forward from 2024-2025 which is identified in section 4.4.3

## New Work for 2025-2026...continued

| Capital Works Area                    | Project Cost<br>\$000 | Asset expenditure types (\$,000) |               |              |           | Summary of funding sources (\$'000) |              |            |               |              |              |
|---------------------------------------|-----------------------|----------------------------------|---------------|--------------|-----------|-------------------------------------|--------------|------------|---------------|--------------|--------------|
|                                       |                       | New                              | Renewal       | Upgrade      | Expansion | Grants / Contributions              |              | Sales      | Council Cash  | Reserves     | Borrowings   |
|                                       |                       |                                  |               |              |           | Confirmed                           | Unconfirmed  |            |               |              |              |
| <b>Off Street Car Parks</b>           |                       |                                  |               |              |           |                                     |              |            |               |              |              |
| DDA Parking Upgrades                  | 30                    | -                                | -             | 30           | -         | -                                   | -            | -          | 30            | -            | -            |
| <b>Total for Off Street Car Parks</b> | <b>30</b>             | <b>-</b>                         | <b>-</b>      | <b>30</b>    | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b>   | <b>30</b>     | <b>-</b>     | <b>-</b>     |
| <b>TOTAL INFRASTRUCTURE</b>           | <b>18,399</b>         | <b>5,163</b>                     | <b>8,753</b>  | <b>4,483</b> | <b>-</b>  | <b>4,439</b>                        | <b>2,232</b> | <b>-</b>   | <b>7,754</b>  | <b>2,246</b> | <b>1,728</b> |
| <b>TOTAL CAPITAL WORKS</b>            | <b>37,730</b>         | <b>20,426</b>                    | <b>12,596</b> | <b>4,708</b> | <b>-</b>  | <b>14,089</b>                       | <b>2,382</b> | <b>608</b> | <b>11,221</b> | <b>2,585</b> | <b>6,845</b> |

### 4.4.3 Carried Forward Works from 2024-2025

Upon the finalisation of 2024-2025 financial statements, including capital works delivery, the carry forwards into 2025-2026 will be updated and reflected in the Financial Report for the period ending 30 June 2025 and Financial Report for the period ending 30 September 2025.

| Capital Works Area   | Project Cost<br>\$'000 | Asset expenditure types (\$,000) |            |              |              | Summary of funding sources (\$'000) |                                       |            |              |           |            |
|--|------------------------|----------------------------------|------------|--------------|--------------|-------------------------------------|---------------------------------------|------------|--------------|-----------|------------|
|  |                        | New                              | Renewal    | Upgrade      | Expansion    | Grants / Contributions<br>Confirmed | Grants / Contributions<br>Unconfirmed | Sales      | Council Cash | Reserves  | Borrowings |
| <b>PROPERTY</b>  |                        |                                  |            |              |              |                                     |                                       |            |              |           |            |
| <b>Buildings</b>   |                        |                                  |            |              |              |                                     |                                       |            |              |           |            |
| Greater Beveridge Community Centre Expansion - Construction                                | 2,661                  | -                                | -          | -            | 2,661        | 2,661                               | -                                     | -          | -            | -         | -          |
| Seymour Community Wellbeing Hub - Construction <sup>3</sup>                                | 2,500                  | 2,500                            | -          | -            | -            | 2,500                               | -                                     | -          | -            | -         | -          |
| Seymour Visitor Information Centre - Facilities Improvements                               | 55                     | -                                | -          | 55           | -            | 55                                  | -                                     | -          | -            | -         | -          |
| Wallan East Integrated Family and Children's Centre <sup>3</sup>                           | 1,989                  | 1,989                            | -          | -            | -            | 1,989                               | -                                     | -          | -            | -         | -          |
| <b>Total for Buildings</b>   | <b>7,205</b>           | <b>4,489</b>                     | <b>-</b>   | <b>55</b>    | <b>2,661</b> | <b>7,205</b>                        | <b>-</b>                              | <b>-</b>   | <b>-</b>     | <b>-</b>  | <b>-</b>   |
| <b>TOTAL PROPERTY</b>  | <b>7,205</b>           | <b>4,489</b>                     | <b>-</b>   | <b>55</b>    | <b>2,661</b> | <b>7,205</b>                        | <b>-</b>                              | <b>-</b>   | <b>-</b>     | <b>-</b>  | <b>-</b>   |
| <b>PLANT AND EQUIPMENT</b>   |                        |                                  |            |              |              |                                     |                                       |            |              |           |            |
| <b>Vehicles, Plant, Machinery and Equipment</b>  |                        |                                  |            |              |              |                                     |                                       |            |              |           |            |
| Fleet Renewal 2024-2025  | 419                    | -                                | 419        | -            | -            | -                                   | -                                     | 160        | 259          | -         | -          |
| Plant Renewal 2024-2025  | 293                    | -                                | 293        | -            | -            | -                                   | -                                     | 90         | 203          | -         | -          |
| <b>Total for Vehicles, Plant, Machinery and Equipment</b>                                  | <b>712</b>             | <b>-</b>                         | <b>712</b> | <b>-</b>     | <b>-</b>     | <b>-</b>                            | <b>-</b>                              | <b>250</b> | <b>462</b>   | <b>-</b>  | <b>-</b>   |
| <b>Computers and Telecommunications</b>  |                        |                                  |            |              |              |                                     |                                       |            |              |           |            |
| Network Upgrade and Optimisation Program 2024-2025   | 190                    | -                                | -          | 190          | -            | -                                   | -                                     | -          | 190          | -         | -          |
| <b>Total for Computers and Telecommunications</b>  | <b>190</b>             | <b>-</b>                         | <b>-</b>   | <b>190</b>   | <b>-</b>     | <b>-</b>                            | <b>-</b>                              | <b>-</b>   | <b>190</b>   | <b>-</b>  | <b>-</b>   |
| <b>TOTAL PLANT AND EQUIPMENT</b>   | <b>902</b>             | <b>-</b>                         | <b>712</b> | <b>190</b>   | <b>-</b>     | <b>-</b>                            | <b>-</b>                              | <b>250</b> | <b>652</b>   | <b>-</b>  | <b>-</b>   |
| <b>INFRASTRUCTURE</b>  |                        |                                  |            |              |              |                                     |                                       |            |              |           |            |
| <b>Roads</b>   |                        |                                  |            |              |              |                                     |                                       |            |              |           |            |
| Darraweit Road, Wallan Upgrade   | 2,000                  | -                                | -          | 2,000        | -            | 1,900                               | -                                     | -          | 100          | -         | -          |
| Highgate Road, Kilmore - Planning and Design - New road between Kings Lane and John Street | 150                    | 150                              | -          | -            | -            | -                                   | -                                     | -          | 150          | -         | -          |
| Lithgow Street & Patterson Street, Beveridge - Temporary Roundabout                        | 90                     | 90                               | -          | -            | -            | -                                   | -                                     | -          | 90           | -         | -          |
| Sealed Road Program - Burke and Wills Track  | 537                    | -                                | 537        | -            | -            | -                                   | -                                     | -          | 537          | -         | -          |
| Station Street and Wallis Street, Seymour - Raised Pedestrian Crossing                     | 130                    | 130                              | -          | -            | -            | -                                   | -                                     | -          | 130          | -         | -          |
| <b>Total for Roads</b>   | <b>2,907</b>           | <b>370</b>                       | <b>537</b> | <b>2,000</b> | <b>-</b>     | <b>1,900</b>                        | <b>-</b>                              | <b>-</b>   | <b>1,007</b> | <b>-</b>  | <b>-</b>   |
| <b>Footpaths and Cycleways</b>   |                        |                                  |            |              |              |                                     |                                       |            |              |           |            |
| Bishop Street, Seymour - Missing Link Footpath   | 130                    | 130                              | -          | -            | -            | -                                   | -                                     | -          | 49           | 81        | -          |
| Kilmore Creek Trail - Design   | 80                     | 80                               | -          | -            | -            | -                                   | -                                     | -          | 80           | -         | -          |
| Kings Street, Wallan - Missing Link Footpath   | 225                    | 225                              | -          | -            | -            | -                                   | -                                     | -          | 225          | -         | -          |
| Main Road (Service Road), Tallarook - Missing Link Footpath                                | 155                    | 155                              | -          | -            | -            | -                                   | -                                     | -          | -            | -         | 155        |
| <b>Total for Footpaths and Cycleways</b>   | <b>590</b>             | <b>590</b>                       | <b>-</b>   | <b>-</b>     | <b>-</b>     | <b>-</b>                            | <b>-</b>                              | <b>-</b>   | <b>354</b>   | <b>81</b> | <b>155</b> |

<sup>3</sup> This project is a multi year project and will be combined with an additional allocation within the 2025-2026 capital works program

## Carried Forward Works from 2024-2025...continued

| Capital Works Area  | Project Cost<br>\$'000 | Asset expenditure types (\$,000) |              |              |              | Summary of funding sources (\$'000) |             |            |              |              |            |
|---|------------------------|----------------------------------|--------------|--------------|--------------|-------------------------------------|-------------|------------|--------------|--------------|------------|
|   |                        | New                              | Renewal      | Upgrade      | Expansion    | Grants / Contributions<br>Confirmed | Unconfirmed | Sales      | Council Cash | Reserves     | Borrowings |
| <b>Recreational, Leisure and Community Facilities</b>                               |                        |                                  |              |              |              |                                     |             |            |              |              |            |
| Beveridge Central ICP - Active Open Space SR-01i - Design and Construction          | 1,262                  | 1,262                            | -            | -            | -            | -                                   | -           | -          | -            | 1,262        | -          |
| Beveridge Recreation Reserve Activation   | 1,000                  | 1,000                            | -            | -            | -            | 523                                 | -           | -          | 477          | -            | -          |
| Broadford Entrance Revitalisation   | 65                     | 65                               | -            | -            | -            | -                                   | -           | -          | 65           | -            | -          |
| Harley Hammond Reserve, Broadford - Female Friendly Facility Design <sup>3</sup>    | 50                     | -                                | -            | 50           | -            | -                                   | -           | -          | 50           | -            | -          |
| Kilmore Leisure Centre - Upgrade investigation and design                           | 300                    | -                                | -            | 300          | -            | -                                   | -           | -          | 300          | -            | -          |
| New Playground Program  | 71                     | 71                               | -            | -            | -            | -                                   | -           | -          | 71           | -            | -          |
| <b>Total for Recreational, Leisure and Community Facilities</b>                     | <b>2,748</b>           | <b>2,398</b>                     | <b>-</b>     | <b>350</b>   | <b>-</b>     | <b>523</b>                          | <b>-</b>    | <b>-</b>   | <b>963</b>   | <b>1,262</b> | <b>-</b>   |
| <b>Waste Management</b>   |                        |                                  |              |              |              |                                     |             |            |              |              |            |
| Former Seymour Landfill - Gas flare   | 75                     | 75                               | -            | -            | -            | -                                   | -           | -          | -            | 75           | -          |
| Mitchell Landfill - Cell 6A capping - Design and approvals <sup>3</sup>             | 50                     | -                                | 50           | -            | -            | -                                   | -           | -          | -            | 50           | -          |
| Pyalong and Broadford Resource Recovery Centres - Additional bulk bin bays - Design | 35                     | -                                | -            | 35           | -            | -                                   | -           | -          | -            | 35           | -          |
| Wallan Resource Recovery Centre Expansion - Design                                  | 152                    | -                                | -            | -            | 152          | -                                   | -           | -          | -            | 152          | -          |
| <b>Total for Waste Management</b>   | <b>312</b>             | <b>75</b>                        | <b>50</b>    | <b>35</b>    | <b>152</b>   | <b>-</b>                            | <b>-</b>    | <b>-</b>   | <b>-</b>     | <b>312</b>   | <b>-</b>   |
| <b>Parks, Open Space and Streetscapes</b>   |                        |                                  |              |              |              |                                     |             |            |              |              |            |
| Anzac Avenue, Seymour - Design  | 95                     | 95                               | -            | -            | -            | -                                   | -           | -          | 95           | -            | -          |
| Graham Street Reserve - Plan and Design   | 84                     | -                                | -            | 84           | -            | -                                   | -           | -          | 84           | -            | -          |
| Seniors Outdoor Fitness Equipment - Beveridge                                       | 65                     | 65                               | -            | -            | -            | 20                                  | -           | -          | 45           | -            | -          |
| Taylors Creek Reserve, Wallan - Activation  | 1,650                  | 1,650                            | -            | -            | -            | 1,115                               | -           | -          | -            | 535          | -          |
| <b>Total for Parks, Open Space and Streetscapes</b>                                 | <b>1,894</b>           | <b>1,810</b>                     | <b>-</b>     | <b>84</b>    | <b>-</b>     | <b>1,135</b>                        | <b>-</b>    | <b>-</b>   | <b>224</b>   | <b>535</b>   | <b>-</b>   |
| <b>TOTAL INFRASTRUCTURE</b>   | <b>8,451</b>           | <b>5,243</b>                     | <b>587</b>   | <b>2,469</b> | <b>152</b>   | <b>3,558</b>                        | <b>-</b>    | <b>-</b>   | <b>2,548</b> | <b>2,190</b> | <b>155</b> |
| <b>TOTAL CARRIED FORWARD CAPITAL WORKS</b>  | <b>16,558</b>          | <b>9,732</b>                     | <b>1,299</b> | <b>2,714</b> | <b>2,813</b> | <b>10,763</b>                       | <b>-</b>    | <b>250</b> | <b>3,200</b> | <b>2,190</b> | <b>155</b> |

<sup>3</sup> This project is a multi year project and will be combined with an additional allocation within the 2025-2026 capital works program

#### 4.4.4 Summary of Planned Capital Works Expenditure 2026-2027 (Year 2)

For a detailed capital works project listing for 2026-2027 to 2028-2029, please refer to appendix D or the “future projects pipeline” on our website:

[www.mitchellshire.vic.gov.au/services/projects-in-mitchell-shire/future-projects-pipeline](http://www.mitchellshire.vic.gov.au/services/projects-in-mitchell-shire/future-projects-pipeline)

The 2026-2027 to 2028-2029 planned program is subject to change. The program may change due to a range of factors and influences including, but not limited to, grant funding opportunities, asset condition, legislative requirements, and population growth.

| Capital Works Area                             | Project Cost<br>\$'000 | Asset expenditure types (\$,000) |               |              |           | Summary of funding sources (\$'000)                |              |            |               |               |              |
|--|------------------------|----------------------------------|---------------|--------------|-----------|--|--------------|------------|---------------|---------------|--------------|
|  |                        | New                              | Renewal       | Upgrade      | Expansion | Grants / Contributions<br>Confirmed    Unconfirmed |              | Sales      | Council Cash  | Reserves      | Borrowings   |
| <b>PROPERTY</b>                                |                        |                                  |               |              |           |  |              |            |               |               |              |
| Buildings                                      | 22,076                 | 20,506                           | 1,444         | 126          | -         | 17,500   | 1,822        | -          | 1,433         | 1,108         | 213          |
| Land   | 11,173                 | 11,173                           | -             | -            | -         | -  | -            | -          | -             | 7,723         | 3,450        |
| <b>TOTAL PROPERTY</b>                          | <b>33,249</b>          | <b>31,679</b>                    | <b>1,444</b>  | <b>126</b>   | <b>-</b>  | <b>17,500</b>                                      | <b>1,822</b> | <b>-</b>   | <b>1,433</b>  | <b>8,831</b>  | <b>3,663</b> |
| <b>PLANT AND EQUIPMENT</b>                     |                        |                                  |               |              |           |  |              |            |               |               |              |
| Vehicles, Plant, Machinery and Equipment       | 2,557                  | -                                | 2,557         | -            | -         | -  | -            | 867        | 1,690         | -             | -            |
| Computers and Telecommunications               | 629                    | 41                               | 429           | 159          | -         | -  | -            | -          | 629           | -             | -            |
| Fixtures Fittings and Furniture                | 36                     | 36                               | -             | -            | -         | -  | -            | -          | 36            | -             | -            |
| Library Books                                  | 200                    | -                                | 200           | -            | -         | -  | -            | -          | 200           | -             | -            |
| <b>TOTAL PLANT AND EQUIPMENT</b>               | <b>3,422</b>           | <b>77</b>                        | <b>3,186</b>  | <b>159</b>   | <b>-</b>  | <b>-</b>   | <b>-</b>     | <b>867</b> | <b>2,555</b>  | <b>-</b>      | <b>-</b>     |
| <b>INFRASTRUCTURE</b>                          |                        |                                  |               |              |           |  |              |            |               |               |              |
| Roads  | 33,562                 | 25,149                           | 8,268         | 145          | -         | 2,231  | -            | -          | 6,522         | 23,309        | 1,500        |
| Footpaths and Cycleways                        | 1,574                  | 1,074                            | 500           | -            | -         | -  | -            | -          | 1,094         | 480           | -            |
| Bridges  | 580                    | -                                | 580           | -            | -         | -  | -            | -          | 580           | -             | -            |
| Drainage                                       | 36                     | -                                | 36            | -            | -         | -  | -            | -          | 36            | -             | -            |
| Recreational, Leisure and Community Facilities | 14,446                 | 14,120                           | 176           | 150          | -         | -  | 5,000        | -          | 326           | 8,603         | 517          |
| Waste Management                               | 268                    | -                                | -             | 268          | -         | -  | -            | -          | -             | 268           | -            |
| Parks, Open Space and Streetscapes             | 393                    | 117                              | 105           | 171          | -         | -  | -            | -          | 393           | -             | -            |
| Off Street Car Parking                         | 88                     | -                                | -             | 30           | 58        | -  | -            | -          | 88            | -             | -            |
| <b>TOTAL INFRASTRUCTURE</b>                    | <b>50,947</b>          | <b>40,460</b>                    | <b>9,665</b>  | <b>764</b>   | <b>58</b> | <b>2,231</b>                                       | <b>5,000</b> | <b>-</b>   | <b>9,039</b>  | <b>32,660</b> | <b>2,017</b> |
| <b>TOTAL CAPITAL WORKS</b>                     | <b>87,618</b>          | <b>72,216</b>                    | <b>14,295</b> | <b>1,049</b> | <b>58</b> | <b>19,731</b>                                      | <b>6,822</b> | <b>867</b> | <b>13,027</b> | <b>41,491</b> | <b>5,680</b> |

#### 4.4.5 Summary of Planned Capital Works Expenditure 2027-2028 (Year 3)

| Capital Works Area                             | Project Cost<br>\$'000 | Asset expenditure types (\$,000) |               |            |            | Summary of funding sources (\$'000) |               |            |               |               |              |
|--|------------------------|----------------------------------|---------------|------------|------------|-------------------------------------|---------------|------------|---------------|---------------|--------------|
|  |                        | New                              | Renewal       | Upgrade    | Expansion  | Grants / Contributions              |               | Sales      | Council Cash  | Reserves      | Borrowings   |
|  |                        |                                  |               |            |            | Confirmed                           | Unconfirmed   |            |               |               |              |
| <b>PROPERTY</b>                                |                        |                                  |               |            |            |                                     |               |            |               |               |              |
| Buildings                                      | 21,333                 | 18,519                           | 2,126         | 175        | 513        | -                                   | 8,475         | -          | 1,611         | 8,886         | 2,361        |
| Land   | 12,283                 | 12,283                           | -             | -          | -          | -                                   | -             | -          | -             | 9,695         | 2,588        |
| <b>TOTAL PROPERTY</b>                          | <b>33,616</b>          | <b>30,802</b>                    | <b>2,126</b>  | <b>175</b> | <b>513</b> | <b>-</b>                            | <b>8,475</b>  | <b>-</b>   | <b>1,611</b>  | <b>18,581</b> | <b>4,949</b> |
| <b>PLANT AND EQUIPMENT</b>                     |                        |                                  |               |            |            |                                     |               |            |               |               |              |
| Vehicles, Plant, Machinery and Equipment       | 2,302                  | -                                | 2,302         | -          | -          | -                                   | -             | 692        | 1,610         | -             | -            |
| Computers and Telecommunications               | 743                    | 48                               | 574           | 121        | -          | -                                   | -             | -          | 743           | -             | -            |
| Fixtures Fittings and Furniture                | 36                     | 36                               | -             | -          | -          | -                                   | -             | -          | 36            | -             | -            |
| Library Books                                  | 200                    | -                                | 200           | -          | -          | -                                   | -             | -          | 200           | -             | -            |
| <b>TOTAL PLANT AND EQUIPMENT</b>               | <b>3,281</b>           | <b>84</b>                        | <b>3,076</b>  | <b>121</b> | <b>-</b>   | <b>-</b>                            | <b>-</b>      | <b>692</b> | <b>2,589</b>  | <b>-</b>      | <b>-</b>     |
| <b>INFRASTRUCTURE</b>                          |                        |                                  |               |            |            |                                     |               |            |               |               |              |
| Roads  | 20,624                 | 11,742                           | 8,835         | 47         | -          | 2,349                               | 2,748         | -          | 6,573         | 6,454         | 2,500        |
| Footpaths and Cycleways                        | 1,776                  | 576                              | 1,200         | -          | -          | -                                   | 675           | -          | 1,101         | -             | -            |
| Bridges  | 580                    | -                                | 580           | -          | -          | -                                   | -             | -          | 580           | -             | -            |
| Drainage                                       | 280                    | 280                              | -             | -          | -          | -                                   | -             | -          | 280           | -             | -            |
| Recreational, Leisure and Community Facilities | 22,499                 | 21,329                           | 1,020         | 150        | -          | -                                   | 4,958         | -          | 870           | 14,884        | 1,787        |
| Waste Management                               | 2,445                  | -                                | 2,445         | -          | -          | -                                   | -             | -          | -             | 2,445         | -            |
| Parks, Open Space and Streetscapes             | 322                    | 20                               | 105           | 197        | -          | -                                   | -             | -          | 322           | -             | -            |
| Off Street Car Parking                         | 30                     | -                                | -             | 30         | -          | -                                   | -             | -          | 30            | -             | -            |
| <b>TOTAL INFRASTRUCTURE</b>                    | <b>48,556</b>          | <b>33,947</b>                    | <b>14,185</b> | <b>424</b> | <b>-</b>   | <b>2,349</b>                        | <b>8,381</b>  | <b>-</b>   | <b>9,756</b>  | <b>23,783</b> | <b>4,287</b> |
| <b>TOTAL CAPITAL WORKS</b>                     | <b>85,453</b>          | <b>64,833</b>                    | <b>19,387</b> | <b>720</b> | <b>513</b> | <b>2,349</b>                        | <b>16,856</b> | <b>692</b> | <b>13,956</b> | <b>42,364</b> | <b>9,236</b> |

#### 4.4.6 Summary of Planned Capital Works Expenditure 2028-2029 (Year 4)

| Capital Works Area                             | Project Cost<br>\$'000 | Asset expenditure types (\$,000) |               |              |              | Summary of funding sources (\$'000) |               |            |               |               |               |
|--|------------------------|----------------------------------|---------------|--------------|--------------|-------------------------------------|---------------|------------|---------------|---------------|---------------|
|  |                        | New                              | Renewal       | Upgrade      | Expansion    | Grants / Contributions              |               | Sales      | Council Cash  | Reserves      | Borrowings    |
|  |                        |                                  |               |              |              | Confirmed                           | Unconfirmed   |            |               |               |               |
| <b>PROPERTY</b>                                |                        |                                  |               |              |              |                                     |               |            |               |               |               |
| Buildings                                      | 47,716                 | 43,837                           | 1,427         | 1,003        | 1,449        | -                                   | 34,314        | -          | 2,033         | 7,385         | 3,984         |
| Land   | 3,623                  | 3,623                            | -             | -            | -            | -                                   | -             | -          | -             | -             | 3,623         |
| <b>TOTAL PROPERTY</b>                          | <b>51,339</b>          | <b>47,460</b>                    | <b>1,427</b>  | <b>1,003</b> | <b>1,449</b> | <b>-</b>                            | <b>34,314</b> | <b>-</b>   | <b>2,033</b>  | <b>7,385</b>  | <b>7,607</b>  |
| <b>PLANT AND EQUIPMENT</b>                     |                        |                                  |               |              |              |                                     |               |            |               |               |               |
| Vehicles, Plant, Machinery and Equipment       | 2,116                  | -                                | 2,116         | -            | -            | -                                   | -             | 666        | 1,450         | -             | -             |
| Computers and Telecommunications               | 730                    | 54                               | 532           | 144          | -            | -                                   | -             | -          | 730           | -             | -             |
| Fixtures Fittings and Furniture                | 59                     | 36                               | 23            | -            | -            | -                                   | -             | -          | 59            | -             | -             |
| Library Books                                  | 200                    | -                                | 200           | -            | -            | -                                   | -             | -          | 200           | -             | -             |
| <b>TOTAL PLANT AND EQUIPMENT</b>               | <b>3,105</b>           | <b>90</b>                        | <b>2,871</b>  | <b>144</b>   | <b>-</b>     | <b>-</b>                            | <b>-</b>      | <b>666</b> | <b>2,439</b>  | <b>-</b>      | <b>-</b>      |
| <b>INFRASTRUCTURE</b>                          |                        |                                  |               |              |              |                                     |               |            |               |               |               |
| Roads  | 10,880                 | 695                              | 9,466         | 719          | -            | 2,349                               | -             | -          | 7,786         | 150           | 595           |
| Footpaths and Cycleways                        | 1,853                  | 1,267                            | 586           | -            | -            | -                                   | -             | -          | 951           | -             | 902           |
| Bridges  | 676                    | -                                | 676           | -            | -            | -                                   | -             | -          | 676           | -             | -             |
| Drainage                                       | 104                    | -                                | -             | 104          | -            | -                                   | -             | -          | 104           | -             | -             |
| Recreational, Leisure and Community Facilities | 18,040                 | 16,290                           | 1,082         | 668          | -            | -                                   | 6,788         | -          | 1,077         | 6,620         | 3,555         |
| Waste Management                               | 4,000                  | -                                | -             | -            | 4,000        | -                                   | -             | -          | -             | 2,000         | 2,000         |
| Parks, Open Space and Streetscapes             | 474                    | 228                              | 246           | -            | -            | -                                   | 57            | -          | 417           | -             | -             |
| Off Street Car Parking                         | 30                     | -                                | -             | 30           | -            | -                                   | -             | -          | 30            | -             | -             |
| <b>TOTAL INFRASTRUCTURE</b>                    | <b>36,057</b>          | <b>18,480</b>                    | <b>12,056</b> | <b>1,521</b> | <b>4,000</b> | <b>2,349</b>                        | <b>6,845</b>  | <b>-</b>   | <b>11,041</b> | <b>8,770</b>  | <b>7,052</b>  |
| <b>TOTAL CAPITAL WORKS</b>                     | <b>90,501</b>          | <b>66,030</b>                    | <b>16,354</b> | <b>2,668</b> | <b>5,449</b> | <b>2,349</b>                        | <b>41,159</b> | <b>666</b> | <b>15,513</b> | <b>16,155</b> | <b>14,659</b> |

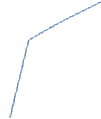
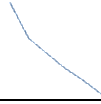
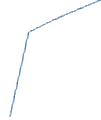
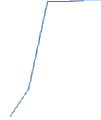
## 5. Performance Indicators

### Targeted performance indicators

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

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

### Service

| Indicator  | Measure  | Actual    | Forecast  | Budget              | Target Projections |           |           | 6-year trend  |
|--|--|-----------|-----------|---------------------|--------------------|-----------|-----------|---|
|  |  | 2023-2024 | 2024-2025 | Target<br>2025-2026 | 2026-2027          | 2027-2028 | 2028-2029 |   |
| <b>Governance</b>  |  |           |           |                     |                    |           |           |   |
| Consultation and engagement (Council decisions made and implemented with community input)                        | Satisfaction with community consultation and engagement<br>Community satisfaction rating out of 100 with the consultation and engagement efforts of Council  | 44        | 52        | 53                  | 54                 | 55        | 56        |    |
| <b>Roads</b>   |  |           |           |                     |                    |           |           |   |
| Condition (sealed local roads are maintained at the adopted condition standard)                                  | Sealed local roads below the intervention level<br>Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads                                     | 93.18%    | 92.12%    | 91.72%              | 91.32%             | 90.93%    | 90.55%    |   |
| <b>Statutory planning</b>  |  |           |           |                     |                    |           |           |   |
| Service standard (planning application processing and decisions are in accordance with legislative requirements) | Planning applications decided within the relevant required time<br>Number of planning application decisions made within the relevant required time / Number of planning application decisions made         | 54.22%    | 59.30%    | 59.80%              | 60.30%             | 60.80%    | 61.30%    |  |
| <b>Waste management</b>  |  |           |           |                     |                    |           |           |   |
| Waste diversion (amount of waste diverted from landfill is maximised)  | Kerbside collection waste diverted from landfill<br>Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins | 27.59%    | 34.50%    | 56.00%              | 56.25%             | 56.50%    | 56.75%    |  |

## Financial

| Indicator                      | Measure  | KPI               | Notes | Actual    | Forecast  | Budget    | Projections |           |           | 6-year trend |
|--------------------------------|--|-------------------|-------|-----------|-----------|-----------|-------------|-----------|-----------|--------------|
|                                |  |                   |       | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027   | 2027-2028 | 2028-2029 |              |
| <b>Liquidity</b>               |  |                   |       |           |           |           |             |           |           |              |
| Working Capital                | Current assets / current liabilities                 | 120-200%          | 5.1   | 198.3%    | 207.4%    | 317.6%    | 276.0%      | 265.6%    | 276.8%    |              |
| <b>Obligations</b>             |  |                   |       |           |           |           |             |           |           |              |
| Asset renewal and upgrade      | Asset renewal and upgrade expenditure / depreciation | 90-110%           | 5.2   | 89.4%     | 93.6%     | 96.5%     | 63.9%       | 73.1%     | 65.6%     |              |
| <b>Stability</b>               |  |                   |       |           |           |           |             |           |           |              |
| Rates concentration            | Rate revenue / adjusted underlying revenue           | 50-80%            | 5.3   | 64.2%     | 63.7%     | 65.0%     | 66.5%       | 67.1%     | 67.8%     |              |
| <b>Efficiency</b>              |  |                   |       |           |           |           |             |           |           |              |
| Expenditure level <sup>1</sup> | Total expenditure / no. of property assessments      | \$2,000 - \$5,000 |       | \$4,237   | \$4,143   | \$3,960   | \$3,941     | \$3,999   | \$4,024   |              |

1 2023-2024 actuals and 2024-2025 forecast are skewed due to once off operational grants and expenditure linked to natural disaster events

## Financial performance indicators

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

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


| Indicator                      | Measure  | KPI             | Notes | Actual    | Forecast  | Budget    | Projections |           |           | 6-year trend |
|--------------------------------|--|-----------------|-------|-----------|-----------|-----------|-------------|-----------|-----------|--------------|
|                                |  |                 |       | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027   | 2027-2028 | 2028-2029 |              |
| <b>Operating position</b>      |  |                 |       |           |           |           |             |           |           |              |
| Adjusted underlying result     | Adjusted underlying surplus (deficit) / Adjusted underlying revenue  | 0-10%           | 5.4   | (10.6%)   | (4.2%)    | 0.1%      | 0.1%        | 0.0%      | 0.1%      |              |
| <b>Liquidity</b>               |  |                 |       |           |           |           |             |           |           |              |
| Unrestricted cash <sup>2</sup> | Unrestricted cash / current liabilities  | 50-100%         | 5.5   | 54.1%     | 55.2%     | 53.1%     | 69.1%       | 84.7%     | 88.5%     |              |
| Unrestricted cash <sup>3</sup> | Unrestricted cash / current liabilities  |                 |       | (150.6%)  | (111.5%)  | (205.7%)  | (154.0%)    | (128.9%)  | (131.6%)  |              |
| <b>Obligations</b>             |  |                 |       |           |           |           |             |           |           |              |
| Loans and borrowings           | Interest bearing loans and borrowings / rate revenue   | 20-60%          | 5.6   | 30.3%     | 26.6%     | 32.6%     | 35.6%       | 39.3%     | 47.6%     |              |
| Loans and borrowings           | Interest and principal repayments on interest bearing loans and borrowings / rate revenue                    | 0-10%           | 5.6   | 7.2%      | 5.9%      | 6.1%      | 5.9%        | 6.7%      | 7.7%      |              |
| <b>Stability</b>               |  |                 |       |           |           |           |             |           |           |              |
| Rates effort                   | Rate revenue / CIV of rateable properties in the municipality  | 0.2-0.6%        |       | 0.35%     | 0.35%     | 0.33%     | 0.31%       | 0.29%     | 0.27%     |              |
| <b>Efficiency</b>              |  |                 |       |           |           |           |             |           |           |              |
| Revenue level                  | General rates and municipal charges / no. of property assessments  | \$700 - \$2,000 |       | \$2,000   | \$1,972   | \$2,010   | \$2,039     | \$2,076   | \$2,114   |              |
| Workforce turnover             | No. of permanent staff resignations and terminations / average no. of permanent staff for the financial year | 10-15%          |       | 18.1%     | 16.9%     | 16.9%     | 16.9%       | 16.9%     | 16.9%     |              |

<sup>2</sup> This is the unrestricted cash ratio that Council use when considering strategic decisions and during the budget development process. This ratio includes both current and non-current other financial assets, and excludes trust funds and deposits and unspent grants from current liabilities as these are already accounted for within the unrestricted cash component of the ratio calculation.

<sup>3</sup> This is the unrestricted cash ratio used within LGPRF reporting and the annual report. This ratio excludes both current and non-current other financial assets, and includes trust funds and deposits and unspent grants within both the unrestricted cash and current liabilities component of the ratio calculation.

**Additional indicator**

The following table presents an additional indicator that is not prescribed indicators in the *Local Government (Planning and Reporting) Regulations 2020*. This indicator is used by the Department of Treasury and Finance to conduct credit assessments of councils under the Treasury Corporation of Victoria (TCV) loans framework. Subject to this financial covenant being satisfied over the prior three years to the budget year, the budget year, and subsequent three projected financial years, a borrowing limit will be determined under the framework.

| Indicator  | Measure   | KPI   | Actual    | Forecast  | Budget    | Projections |           |           | 6-year trend  |
|--|---|-------|-----------|-----------|-----------|-------------|-----------|-----------|---|
|  |   |       | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027   | 2027-2028 | 2028-2029 |   |
| <b><i>TCV loans framework indicator</i></b>        |   |       |           |           |           |             |           |           |   |
| Interest bearing liabilities to own source revenue | Interest bearing liabilities / own source revenue | < 60% | 24.6%     | 31.7%     | 34.7%     | 36.6%       | 38.7%     | 44.7%     |  |

## Notes to indicators

**5.1 Working capital** – Council's working capital remain favourable, with a continued focus on maintaining adequate cash and investments. Current assets will sufficiently cover Council operations and current liabilities.

**5.2 Asset renewal and upgrade** – This percentage indicates the extent of Council's investment in renewal and upgrade capital works against depreciation (an indication of the decline in value of its existing assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed or upgraded, with considerable future capital investment required to retain these assets in working condition. Council will renew assets where resources are available and seek grant funding to increase new and upgrade opportunities.

Asset renewal and upgrade in 2025-2026 is budgeted to be 96.5% which is within the KPI range (90-110%). Despite this, the asset renewal and upgrade rate is expected to decline through to 2028-2029 and be less than 75%. Council will continue to balance the need for new, renewal and upgrade, and ensure renewal projects are prioritised to ensure funds are directed where needed the most. The impacts of not achieving sufficient asset renewal will be monitored closely.

**5.3 Rates concentration** - This ratio reflects the extent of reliance on rate revenue to fund all of Council's on-going services. The trend indicates Council is less reliant on rate revenue compared to all other revenue sources. It is important that Council's own source revenue is able to fund ongoing operations. Additional funding helps fund key services in addition to enhancing and advancing service improvements.

**5.4 Adjusted underlying result** – An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. A key goal of the long-term financial plan is to maintain an adjusted underlying surplus.

The adjusted underlying result is projected to be minimal across the four years and for the remainder of the Financial Plan, this is reflective of costs increasing in line with forecasted growth in income.

**5.5 Unrestricted cash** – Council is focused on holding adequate funds to cover reserves, trusts and other current liabilities. Council is forecast to build cash holdings to a greater level in the medium term and will be proactive in delivering best value services whilst improving this indicator.

**5.6 Loans and Borrowings** – Council's current plan includes borrowings for capital expenditure. Due to reporting requirements by lending institutions, Council ensures loan borrowings are set in line with KPI ranges.

## Appendices

### Appendix A

#### Fees and charges

This appendix presents a listing of Council's fees and charges for 2025-2026.

Note, this schedule only includes fees that Council sets. There are other fees that are set by statute and charged by Council in addition to this list. These statutory fees are made in accordance with legislative requirements and are not set by Council.

The Revenue and Rating Plan specifies that "in providing services to the community, Council must determine the extent of cost recovery for services consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations."

Given this, we have categorised each fee in the one of the three pricing methods:

- A. Market Price
- B. Full Cost Recovery Price
- C. Subsidised Price



*Urban Designer*



*Tooborac landscape*

## Appendix A - Fees and charges

| Service Description   | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|---|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Asset Protection</b>   |                 |                             |   |   |                                      |                                     |
| <b>Asset Reinstatement Fees</b>   |                 |                             |   |   |                                      |                                     |
| Asset Renewal - Administration Fee  | Occasion        | B                           | 227.00                                      | 238.00                                      | 11.00                                | 4.8%                                |
| Drainage  | Occasion        | B                           | Cost recovery                               | Cost recovery                               | -                                    | 0.0%                                |
| Footpaths   | Occasion        | B                           | Cost recovery                               | Cost recovery                               | -                                    | 0.0%                                |
| Garden Beds   | Occasion        | B                           | Cost recovery                               | Cost recovery                               | -                                    | 0.0%                                |
| Park and Playgrounds  | Occasion        | B                           | Cost recovery                               | Cost recovery                               | -                                    | 0.0%                                |
| Sealed Road   | Occasion        | B                           | Cost recovery                               | Cost recovery                               | -                                    | 0.0%                                |
| Tree Capture  | Per Tree        | B                           | 15.40                                       | 16.20                                       | 0.80                                 | 5.2%                                |
| Trees   | Occasion        | B                           | Cost recovery                               | Cost recovery                               | -                                    | 0.0%                                |
| <b>Building</b>   |                 |                             |   |   |                                      |                                     |
| <b>Permits - Commercial Works</b>   |                 |                             |   |   |                                      |                                     |
| Application for Occupancy Permit (POPE) - Major >1000                             | Permit          | A                           | 1,415.00                                    | 1,485.00                                    | 70.00                                | 4.9%                                |
| Application for Occupancy Permit (POPE) - Minor <1000                             | Permit          | A                           | 428.00                                      | 449.00                                      | 21.00                                | 4.9%                                |
| Building Permit Amendment (Major)   | Permit          | A                           | 352.00                                      | 370.00                                      | 18.00                                | 5.1%                                |
| Building Permit Amendment (Minor)   | Permit          | A                           | 95.50                                       | 100.50                                      | 5.00                                 | 5.2%                                |
| Class 5-9 over \$300,000  | Permit          | C                           | Price on Application                        | Price on Application                        | -                                    | 0.0%                                |
| Class 5-9 up to \$300,000   | Permit          | C                           | Price on Application                        | Price on Application                        | -                                    | 0.0%                                |
| Copy of Building Permit or Occupancy Permit (electronic)                          | Permit          | A                           | 38.00                                       | 39.90                                       | 1.90                                 | 5.0%                                |
| Planning Information  | Permit          | A                           | 46.20                                       | 48.50                                       | 2.30                                 | 5.0%                                |
| Shop Fit out (cost less than \$20,000)  | Permit          | A                           | 679.00                                      | 713.00                                      | 34.00                                | 5.0%                                |
| <b>Permits - Miscellaneous</b>  |                 |                             |   |   |                                      |                                     |
| Building Permit Extension of Time   | Occasion        | A                           | 256.00                                      | 269.00                                      | 13.00                                | 5.1%                                |
| Copy of Building Permit or Occupancy Permit (recall request)                      | Permit          | A                           | 101.50                                      | 106.50                                      | 5.00                                 | 4.9%                                |
| Copy of Commercial Plans (recall request)   | Permit          | A                           | 206.00                                      | 216.00                                      | 10.00                                | 4.9%                                |
| Copy of Residential Plans (recall request)  | Permit          | A                           | 125.00                                      | 131.50                                      | 6.50                                 | 5.2%                                |
| Re-Inspections or Additional inspections  | Permit          | A                           | 175.50                                      | 184.50                                      | 9.00                                 | 5.1%                                |
| Title Search  | Permit          | C                           | \$56 plus cost of title                     | \$59 plus cost of title                     | 3.00                                 | 5.4%                                |
| <b>Permits - Outbuildings</b>   |                 |                             |   |   |                                      |                                     |
| <\$20,000 including steel garages, carports, verandas, decks, retaining walls etc | Permit          | A                           | 703.00                                      | 738.00                                      | 35.00                                | 5.0%                                |
| Brick Garages   | Permit          | A                           | 800.00                                      | 840.00                                      | 40.00                                | 5.0%                                |
| Sheds over \$20,000 up to \$100,000 (over \$100,000 commercial rates)             | Permit          | A                           | 1,300.00                                    | 1,365.00                                    | 65.00                                | 5.0%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description   | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|---|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Permits - Residential</b>  |                 |                             |   |   |                                      |                                     |
| Demolitions (where protection work not required)                                | Permit          | A                           | 1,190.00                                    | 1,250.00                                    | 60.00                                | 5.0%                                |
| Dwelling Extensions/Alterations (All) Owner Builder (Up to \$100,000)           | Permit          | A                           | 1,825.00                                    | 1,915.00                                    | 90.00                                | 4.9%                                |
| Dwelling Extensions/Alterations (all) Registered Builder (Up to \$100,000)      | Permit          | A                           | 1,325.00                                    | 1,390.00                                    | 65.00                                | 4.9%                                |
| Minor Dwelling Alterations (removal of internal wall, increasing a window size) | Permit          | A                           | 703.00                                      | 738.00                                      | 35.00                                | 5.0%                                |
| Multi-Unit Development (each)   | Permit          | A                           | 1,295.00                                    | 1,360.00                                    | 65.00                                | 5.0%                                |
| New Dwelling (\$150,000 to \$300,000) Owner Builder                             | Permit          | A                           | 3,185.00                                    | 3,345.00                                    | 160.00                               | 5.0%                                |
| New Dwelling (\$150,000 to \$300,000) Registered Builder                        | Permit          | A                           | 2,535.00                                    | 2,660.00                                    | 125.00                               | 4.9%                                |
| New Dwelling (Up to \$150,000) Owner Builder                                    | Permit          | A                           | 2,675.00                                    | 2,810.00                                    | 135.00                               | 5.0%                                |
| New Dwelling (Up to \$150,000) Registered Builder                               | Permit          | A                           | 2,125.00                                    | 2,230.00                                    | 105.00                               | 4.9%                                |
| New Dwellings (\$300,000-\$500,000) Owner Builder                               | Permit          | A                           | 4,500.00                                    | 4,725.00                                    | 225.00                               | 5.0%                                |
| New Dwellings (\$300,000-\$500,000) Registered Builder                          | Permit          | A                           | 3,625.00                                    | 3,805.00                                    | 180.00                               | 5.0%                                |
| New Dwellings (\$500,000 - \$1,000,000) Owner Builder                           | Permit          | C                           | 5,500.00                                    | 5,775.00                                    | 275.00                               | 5.0%                                |
| New Dwellings (\$500,000 - \$1,000,000) Registered Builder                      | Permit          | C                           | 5,000.00                                    | 5,250.00                                    | 250.00                               | 5.0%                                |
| New Dwellings (Over \$1,000,000)  | Permit          | C                           | Price on Application                        | Price on Application                        | -                                    | 0.0%                                |
| <b>Permits - Swimming Pools &amp; Safety Barriers</b>                           |                 |                             |   |   |                                      |                                     |
| Above/ Inground pools (Fibreglass)  | Permit          | C                           | 1,085.00                                    | 1,140.00                                    | 55.00                                | 5.1%                                |
| In-ground pools (Concrete Only)   | Permit          | C                           | 1,085.00                                    | 1,140.00                                    | 55.00                                | 5.1%                                |
| Safety Barrier permit   | Permit          | A                           | 433.00                                      | 455.00                                      | 22.00                                | 5.1%                                |
| Swimming Pool Inspection Fee  | Permit          | A                           | 378.00                                      | 397.00                                      | 19.00                                | 5.0%                                |
| <b>Planning</b>   |                 |                             |   |   |                                      |                                     |
| <b>Excludes fees subject to Planning &amp; Environment (Fees) Regs 2000</b>     |                 |                             |   |   |                                      |                                     |
| Advertising fee for each letter required  | Occasion        | A                           | 16.00                                       | 16.00                                       | -                                    | 0.0%                                |
| Advertising fee per sign  | Occasion        | A                           | 118.00                                      | 118.00                                      | -                                    | 0.0%                                |
| Extension of time request   | Occasion        | A                           | 390.00                                      | 390.00                                      | -                                    | 0.0%                                |
| File Retrieval fee - offsite retrieval  | File            | A                           | 127.50                                      | 134.00                                      | 6.50                                 | 5.1%                                |
| File Retrieval fee - onsite retrieval   | File            | A                           | 62.50                                       | 65.50                                       | 3.00                                 | 4.8%                                |
| Request for secondary consent   | Occasion        | C                           | 500.00                                      | 500.00                                      | -                                    | 0.0%                                |
| Supply a copy of a Planning Permit and / or plans (pre-2016)                    | Permit          | C                           | 134.50                                      | 138.00                                      | 3.50                                 | 2.6%                                |
| Additional file retrieval fee (pre - 2016)                                      | Permit          | C                           | -   | 124.00                                      | -                                    | 0.0%                                |
| Preparing a Section 173 Agreement   | Plan Fee        | B                           | 360 + Cost recovery                         | 360 + Cost recovery                         | -                                    | 0.0%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Excludes fees subject to Planning &amp; Environment (Fees) Regs 2004</b>  |                 |                             |   |   |                                      |                                     |
| Provision of written advice - Where a planning permit is required for the proposed use and/or development (request must be accompanied by full title)<br>- Planning scheme requirements, Zoning and Overlay controls that apply to the land<br>- List of planning permits previously issued for the land | Occasion        | A                           | 220.00                                      | 220.00                                      | -                                    | 0.0%                                |
| <b>Statutory Planning Fee</b>  |                 |                             |   |   |                                      |                                     |
| Copy of permit or endorsed plans (electronic only - where available)   | Permit          | C                           | 40.60                                       | 42.60                                       | 2.00                                 | 4.9%                                |
| Open Space valuations (2nd and subsequent)   | Permit          | B                           | Cost recovery                               | Cost recovery                               | -                                    | 0.0%                                |
| Subdivision Inspection (2nd and subsequent)  | Permit          | C                           | 150.50                                      | 310.00                                      | 7.50                                 | 5.0%                                |
| <b>Strategic Planning</b>  |                 |                             |   |   |                                      |                                     |
| <b>Development Plan Applications</b>   |                 |                             |   |   |                                      |                                     |
| Advertising fee for each letter required   | Occasion        | C                           | 16.00                                       | 16.00                                       | -                                    | 0.0%                                |
| Application fee for a Development Plan which includes the subdivision of land (up to 200 lots)   | Application     | C                           | 1,380.00                                    | 1,450.00                                    | 70.00                                | 5.1%                                |
| Application fee for a Development Plan which includes the subdivision of land (over 200 lots maximum \$2,415)  | Application     | C                           | 2,300.00                                    | 2,415.00                                    | 115.00                               | 5.0%                                |
| Application fee for all other Development Plan types   | Application     | A                           | 487.00                                      | 511.00                                      | 24.00                                | 4.9%                                |
| Application fee for an amended Development Plan - Minor  | Application     | C                           | 487.00                                      | 511.00                                      | 24.00                                | 4.9%                                |
| Newspaper advertising  | Occasion        | B                           | Cost recovery + 20%                         | Cost recovery + 20%                         | -                                    | 0.0%                                |
| Amend a planning permit application after notice has been given (Section 57A)  | Application     | C                           | -   | 40% of original fee                         |                                      |                                     |
| Amend a planning permit application when the application is exempt from notice and the application has been substantially assessed.  | Application     | C                           |   | 40% of original fee                         |                                      |                                     |
| Certificate of compliance  | Application     | C                           |   | 336.40                                      |                                      |                                     |
| Written determination of a Planning matter to the satisfaction of the Responsible Authority (request must be accompanied by full title)  | Application     | C                           |   | 336.40                                      |                                      |                                     |
| <b>Planning Scheme Amendments</b>  |                 |                             |   |   |                                      |                                     |
| Advertising fee for each letter required   | Occasion        | C                           | 16.00                                       | 16.00                                       | -                                    | 0.0%                                |
| Application fee for an amended Development Plan - Major  | Application     | C                           | 827.00                                      | 868.00                                      | 41.00                                | 5.0%                                |
| Newspaper advertising  | Occasion        | B                           | Cost recovery + 20%                         | Cost recovery + 20%                         | -                                    | 0.0%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description   | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)                 | 2025/26<br>(GST incl if applicable)                 | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|---|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Infrastructure Works and Development</b>                               |                 |                             |   |   |                                      |                                     |
| <b>Subdivisions and Development</b>                                       |                 |                             |   |   |                                      |                                     |
| Consent to work on council land application                               | Application     | A                           | 164.50  | 172.50  | 8.00                                 | 4.9%                                |
| Deferral of required works - administration fee                           | Occasion        | A                           | 282.00  | 296.00  | 14.00                                | 5.0%                                |
| Design checking for civil works - Non Council Assets or Development Works | Application     | A                           | 649.00  | 681.00  | 32.00                                | 4.9%                                |
| Design checking for landscape works                                       | Application     | A                           | 649.00  | 681.00  | 32.00                                | 4.9%                                |
| Design checking for landscape works - non-council assets                  | Application     | A                           | -   | 200.00  | -                                    | 0.0%                                |
| Easement drainage connection permit                                       | Application     | B                           | 167.50  | 176.00  | 8.50                                 | 5.1%                                |
| Overtime Inspection Request Fee   | Application     | B                           | 308.00  | 323.00  | 15.00                                | 4.9%                                |
| Local Drainage Information  | Occasion        | A                           | In line with Legal Point of Discharge statutory fee | In line with Legal Point of Discharge statutory fee | -                                    | 0.0%                                |
| Non Standard Street Lighting fee - 1-10 lights                            | Per Stage       | C                           | 1 x cost of light + 2 x cost of lantern             | 1 x cost of light + 2 x cost of lantern             | -                                    | 0.0%                                |
| Non Standard Street Lighting fee - 11-20 lights                           | Per Stage       | C                           | 10% cost of lights + 20% cost of lanterns           | 10% cost of lights + 20% cost of lanterns           | -                                    | 0.0%                                |
| Non Standard Street Lighting fee - 21-50 lights                           | Per Stage       | C                           | 7.5% cost of lights + 15% cost of lanterns          | 7.5% cost of lights + 15% cost of lanterns          | -                                    | 0.0%                                |
| Non Standard Street Lighting fee - 51+ lights                             | Per Stage       | C                           | 5% cost of lights + 10% cost of lanterns            | 5% cost of lights + 10% cost of lanterns            | -                                    | 0.0%                                |
| Supervision of Civil Works  | Application     | C                           | 2.5% cost of construction of assets                 | 2.5% cost of construction of assets                 | -                                    | 0.0%                                |
| Supervision of Landscaping works  | Application     | C                           | 2.5% cost of construction of assets                 | 2.5% cost of construction of assets plus 10%        | -                                    | 0.0%                                |
| Use of Template Section 173 Agreement                                     | Application     | B                           | 487.00  | 511.00  | 24.00                                | 4.9%                                |
| <b>Subdivisions and Development</b>                                       |                 |                             |   |   |                                      |                                     |
| Tree Capture - Administration Fee   | Occasion        | C                           | 103.00  | 108.00  | 5.00                                 | 4.9%                                |
| Tree Replacement and Maintenance  | Unit            | B                           | 487.00  | 557.00  | 70.00                                | 14.4%                               |
| Tree Replacement and Maintenance - Administration Fee                     | Occasion        | C                           | 103.00  | 108.00  | 5.00                                 | 4.9%                                |
| Engineering Plan Search Fee   | Application     | C                           | 70.50   | 74.00   | 3.50                                 | 5.0%                                |
| Inspection Fee - additional inspections                                   | Inspection      | A                           | 167.50  | 176.00  | 8.50                                 | 5.1%                                |
| Landscape Supervision Fee on Maintenance                                  | Application     | A                           | -   | 2.5% cost of maintenance of Council assets plus 10% | -                                    | 0.0%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure    | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|--------------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Corporate Services</b>  |                    |                             |   |   |                                      |                                     |
| <b>Rates &amp; Charges</b>   |                    |                             |   |   |                                      |                                     |
| Direct Debit Dishonour Fee   | Occasion           | A                           | 15.40                                       | 16.20                                       | 0.80                                 | 5.2%                                |
| Land Information Certificate (3 day turnaround)  | Assessment         | A                           | 63.50                                       | 66.50                                       | 3.00                                 | 4.7%                                |
| Overdue Debtor Administration Fee  | Assessment         | C                           | 10.30                                       | 10.80                                       | 0.50                                 | 4.9%                                |
| Search fee - historical ratepayer information (minimum 1 hour)   | Hour               | B                           | 70.00                                       | 73.50                                       | 3.50                                 | 5.0%                                |
| <b>Facilities</b>  |                    |                             |   |   |                                      |                                     |
| <b>Public Liability Coverage</b>   |                    |                             |   |   |                                      |                                     |
| Event insurance coverage - where held on Council land/property   | Occasion           | A                           | 25.00                                       | 26.30                                       | 1.30                                 | 5.2%                                |
| <b>Beveridge Hall at Beveridge Recreation Reserve</b>  |                    |                             |   |   |                                      |                                     |
| Hall - Casual - Commercial/Private   | Hour               | C                           | 54.00                                       | 56.50                                       | 2.50                                 | 4.6%                                |
| Hall - Casual - Community/School   | Hour               | C                           | 27.20                                       | 28.60                                       | 1.40                                 | 5.1%                                |
| Hall - Ongoing - Commercial/Private  | Hour               | C                           | 48.90                                       | 51.30                                       | 2.40                                 | 4.9%                                |
| Hall - Ongoing - Community/School  | Hour               | C                           | 21.70                                       | 22.80                                       | 1.10                                 | 5.1%                                |
| <b>Stadiums</b>  |                    |                             |   |   |                                      |                                     |
| Multi purpose activity room - Casual user - Commercial/Private (Broadford Stadium only)  | Hour               | C                           | 24.40                                       | 25.60                                       | 1.20                                 | 4.9%                                |
| Multi purpose activity room - Casual user - Community/School (Broadford Stadium only)  | Hour               | C                           | 14.60                                       | 15.30                                       | 0.70                                 | 4.8%                                |
| Multi purpose activity room - Regular user - Commercial/Private (Broadford Stadium only)   | Hour               | C                           | 22.20                                       | 23.30                                       | 1.10                                 | 5.0%                                |
| Multi purpose activity room - Regular user - Community/School (Broadford Stadium only)   | Hour               | C                           | 10.90                                       | 11.40                                       | 0.50                                 | 4.6%                                |
| Squash court hire - casual user (Broadford Stadium only)   | Per Hour/Per Court | C                           | 15.70                                       | 16.50                                       | 0.80                                 | 5.1%                                |
| Squash court hire - regular user (Broadford Stadium only)  | Per Hour/Per Court | C                           | 14.60                                       | 15.30                                       | 0.70                                 | 4.8%                                |
| Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) - Casual user   | Per Hour/Per Court | C                           | 37.30                                       | 39.20                                       | 1.90                                 | 5.1%                                |
| Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) - Junior club (including associations and schools) casual user              | Per Hour/Per Court | C                           | 27.00                                       | 28.40                                       | 1.40                                 | 5.2%                                |
| Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) - Junior club (including associations and schools) regular user/association | Per Hour/Per Court | C                           | 24.90                                       | 26.10                                       | 1.20                                 | 4.8%                                |
| Court hire OFF PEAK (8am-4pm Mon to Fri and all day Sun) - Regular user/association  | Per Hour/Per Court | C                           | 35.20                                       | 37.00                                       | 1.80                                 | 5.1%                                |
| Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) - Casual user  | Per Hour/Per Court | C                           | 43.30                                       | 45.50                                       | 2.20                                 | 5.1%                                |
| Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) - Junior club (including associations and schools) casual user                 | Per Hour/Per Court | C                           | 32.50                                       | 34.10                                       | 1.60                                 | 4.9%                                |
| Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) - Junior club (including associations and schools) regular user/association    | Per Hour/Per Court | C                           | 30.80                                       | 32.30                                       | 1.50                                 | 4.9%                                |
| Court hire PEAK (4pm-10pm Mon to Fri and all day Sat) - Regular user/association   | Per Hour/Per Court | C                           | 39.50                                       | 41.50                                       | 2.00                                 | 5.1%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Broadford Hall</b>  |                 |                             |   |   |                                      |                                     |
| Hall (including Supper Room & Kitchen) - 1/2 Day or Evening              | 4 Hours         | C                           | 320.00                                      | 336.00                                      | 16.00                                | 5.0%                                |
| Hall (including Supper Room & Kitchen) - full day                        | 8 Hours         | C                           | 633.00                                      | 665.00                                      | 32.00                                | 5.1%                                |
| Hall (including Supper Room & Kitchen) - full day - Community/School     | 8 Hours         | C                           | 468.00                                      | 491.00                                      | 23.00                                | 4.9%                                |
| Hall (including Supper Room & Kitchen) - Casual - Commercial/Private     | Hour            | C                           | 117.00                                      | 123.00                                      | 6.00                                 | 5.1%                                |
| Hall (including Supper Room & Kitchen) - Casual - Community/School       | Hour            | C                           | 58.50                                       | 61.50                                       | 3.00                                 | 5.1%                                |
| Hall (including Supper Room & Kitchen) - Casual - NFP/Government         | Hour            | C                           | 81.00                                       | 85.00                                       | 4.00                                 | 4.9%                                |
| <b>Broadford Living &amp; Learning Centre</b>                            |                 |                             |   |   |                                      |                                     |
| Commercial Agreement (Full Day)  | Occasion        | C                           | 108.50                                      | 114.00                                      | 5.50                                 | 5.1%                                |
| Commercial Agreement (Half Day)  | Occasion        | C                           | 54.50                                       | 57.00                                       | 2.50                                 | 4.6%                                |
| Commercial/NFP/Government/School (Half Day)                              | Occasion        | C                           | 54.50                                       | 57.00                                       | 2.50                                 | 4.6%                                |
| Community Program Users  | Year            | C                           | 27.00                                       | 28.40                                       | 1.40                                 | 5.2%                                |
| Multi-Purpose Room 2 A&B   | Occasion        | C                           | 108.50                                      | 114.00                                      | 5.50                                 | 5.1%                                |
| Permanent Office Hire (monthly lease contract applies)                   | Month           | C                           | 477.00                                      | 501.00                                      | 24.00                                | 5.0%                                |
| <b>Chittick Park Community Place</b>                                     |                 |                             |   |   |                                      |                                     |
| Community Place Building - Commercial/Private                            | Hour            | C                           | 83.00                                       | 87.00                                       | 4.00                                 | 4.8%                                |
| Community Place Building - Community Group - casual user                 | Hour            | C                           | 33.00                                       | 34.70                                       | 1.70                                 | 5.2%                                |
| Community Place Building - Community Group - regular user                | Hour            | C                           | 21.70                                       | 22.80                                       | 1.10                                 | 5.1%                                |
| <b>Kilmore and Wallan Library Room Hire</b>                              |                 |                             |   |   |                                      |                                     |
| John Taylor Room - Commercial/Private (Kilmore Library only)             | Hour            | C                           | 83.00                                       | 87.00                                       | 4.00                                 | 4.8%                                |
| John Taylor Room - Community group - casual user (Kilmore Library only)  | Hour            | C                           | 34.60                                       | 36.30                                       | 1.70                                 | 4.9%                                |
| John Taylor Room - Community group - regular user (Kilmore Library only) | Hour            | C                           | 22.20                                       | 23.30                                       | 1.10                                 | 5.0%                                |
| John Taylor Room - Functions (4 hours+) (Kilmore Library only)           | Hour            | C                           | 346.00                                      | 363.00                                      | 17.00                                | 4.9%                                |
| Small Meeting Room - Commercial/private - casual user                    | Hour            | C                           | 36.30                                       | 38.10                                       | 1.80                                 | 5.0%                                |
| Small Meeting Room - Community group - regular or casual user            | Hour            | C                           | 12.90                                       | 13.50                                       | 0.60                                 | 4.7%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Greater Beveridge Community Centre</b>                    |                 |                             |   |   |                                      |                                     |
| Consulting Room 1 & 2 NFP/Government                         | Day             | C                           | 57.50                                       | 60.50                                       | 3.00                                 | 5.2%                                |
| Consulting Room 1 & 2 Commercial/Private                     | Day             | C                           | 80.00                                       | 84.00                                       | 4.00                                 | 5.0%                                |
| Consulting Room 1 & 2 Hire - Commercial/Private              | Hour            | C                           | 17.40                                       | 18.30                                       | 0.90                                 | 5.2%                                |
| Consulting Room 1 & 2 Hire - NFP/Government                  | Hour            | C                           | 11.90                                       | 12.50                                       | 0.60                                 | 5.0%                                |
| Glasshouse Meeting Room Commercial/Private Casual            | Hour            | C                           | 21.70                                       | 22.80                                       | 1.10                                 | 5.1%                                |
| Glasshouse Meeting Room Community Groups/Schools             | Hour            | C                           | 10.90                                       | 11.40                                       | 0.50                                 | 4.6%                                |
| Glasshouse Meeting Room NFP/Government Casual                | Hour            | C                           | 16.20                                       | 17.00                                       | 0.80                                 | 4.9%                                |
| Multi-Purpose Room 2 (A) Commercial/Private Casual           | Hour            | C                           | 43.30                                       | 45.50                                       | 2.20                                 | 5.1%                                |
| Multi-Purpose Room 2 (A) Commercial/Private Regular          | Hour            | C                           | 32.50                                       | 34.10                                       | 1.60                                 | 4.9%                                |
| Multi-Purpose Room 2 (A) Community Groups/School             | Hour            | C                           | 21.70                                       | 22.80                                       | 1.10                                 | 5.1%                                |
| Multi-Purpose Room 2 (A) NFP/Government Casual               | Hour            | C                           | 32.50                                       | 34.10                                       | 1.60                                 | 4.9%                                |
| Multi-Purpose Room 2 (A) NFP/Government Regular              | Hour            | C                           | 27.00                                       | 28.40                                       | 1.40                                 | 5.2%                                |
| Multi-Purpose Room 2 (B) Commercial/Private Casual           | Hour            | C                           | 43.30                                       | 45.50                                       | 2.20                                 | 5.1%                                |
| Multi-Purpose Room 2 (B) Commercial/Private Regular          | Hour            | C                           | 32.50                                       | 34.10                                       | 1.60                                 | 4.9%                                |
| Multi-Purpose Room 2 (B) Community Groups/School             | Hour            | C                           | 21.70                                       | 22.80                                       | 1.10                                 | 5.1%                                |
| Multi-Purpose Room 2 (B) NFP/Government Casual               | Hour            | C                           | 32.50                                       | 34.10                                       | 1.60                                 | 4.9%                                |
| Multi-Purpose Room 2 (B) NFP/Government Regular              | Hour            | C                           | 27.00                                       | 28.40                                       | 1.40                                 | 5.2%                                |
| Multi-Purpose Room 2 A&B Combined Commercial/Private Casual  | Hour            | C                           | 87.00                                       | 91.50                                       | 4.50                                 | 5.2%                                |
| Multi-Purpose Room 2 A&B Combined Commercial/Private Regular | Hour            | C                           | 64.50                                       | 67.50                                       | 3.00                                 | 4.7%                                |
| Multi-Purpose Room 2 A&B Combined Community Groups/School    | Hour            | C                           | 37.80                                       | 39.70                                       | 1.90                                 | 5.0%                                |
| Multi-Purpose Room 2 A&B Combined NFP/Government Casual      | Hour            | C                           | 48.70                                       | 51.10                                       | 2.40                                 | 4.9%                                |
| Multi-Purpose Room 2 A&B Combined NFP/Government Regular     | Hour            | C                           | 37.80                                       | 39.70                                       | 1.90                                 | 5.0%                                |
| <b>Markets</b>   |                 |                             |   |   |                                      |                                     |
| Large (over 60 stalls)                                       | Half day        | A                           | 231.00                                      | 243.00                                      | 12.00                                | 5.2%                                |
| Large (over 60 stalls)                                       | Day             | A                           | 454.00                                      | 477.00                                      | 23.00                                | 5.1%                                |
| Medium (31-60 stalls)  | Half day        | A                           | 131.00                                      | 137.50                                      | 6.50                                 | 5.0%                                |
| Medium (31-60 stalls)  | Day             | A                           | 254.00                                      | 267.00                                      | 13.00                                | 5.1%                                |
| Small (up to 30 stalls)                                      | Half day        | A                           | 70.50                                       | 74.00                                       | 3.50                                 | 5.0%                                |
| Small (up to 30 stalls)                                      | Day             | A                           | 142.00                                      | 149.00                                      | 7.00                                 | 4.9%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure  | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|------------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Events</b>  |                  |                             |   |   |                                      |                                     |
| Events - over 200 people   | Day              | A                           | 454.00                                      | 477.00                                      | 23.00                                | 5.1%                                |
| Events - up to 200 people  | Day              | A                           | 254.00                                      | 267.00                                      | 13.00                                | 5.1%                                |
| Events - over 150 people where entry is charged (e.g. festival, circus etc.)           | Day              | A                           | 454.00                                      | 477.00                                      | 23.00                                | 5.1%                                |
| <b>Weddings/Ceremonies</b>   |                  |                             |   |   |                                      |                                     |
| Cancellation fee for any booking (less than 1 week from the booking date)              | Per cancellation | A                           | No refund                                   | No refund                                   | -                                    | 0.0%                                |
| Cancellation fee for any booking (less than a month from booking date)                 | Per cancellation | A                           | 50% refund                                  | 50% refund                                  | -                                    | 0.0%                                |
| Cancellation fee for any booking (over a month from booking date)                      | Per cancellation | A                           | 100% refund                                 | 100% refund                                 | -                                    | 0.0%                                |
| Casual booking - weddings and ceremonies - up to 1 hour                                | Hour             | A                           | 64.50                                       | 67.50                                       | 3.00                                 | 4.7%                                |
| Casual booking - weddings and ceremonies - up to 2 hours                               | Hour             | A                           | 121.00                                      | 127.00                                      | 6.00                                 | 5.0%                                |
| Casual booking - weddings and ceremonies - up to 4 hours                               | Hour             | A                           | 241.00                                      | 253.00                                      | 12.00                                | 5.0%                                |
| <b>Open Space Hire</b>   |                  |                             |   |   |                                      |                                     |
| Personal Training Open Space Fee - Annual Subscription                                 | Annual           | A                           | 708.00                                      | 743.00                                      | 35.00                                | 4.9%                                |
| Personal Training Open Space Fee - Casual  | Hour             | A                           | 15.70                                       | 16.50                                       | 0.80                                 | 5.1%                                |
| Dog Training Open Space - where participants are charged                               | Hour             | A                           | 22.00                                       | 23.10                                       | 1.10                                 | 5.0%                                |
| <b>Russell Cole Pavilion at Bennet Oval</b>  |                  |                             |   |   |                                      |                                     |
| Casual - Commercial/Private  | Hour             | C                           | 54.00                                       | 56.50                                       | 2.50                                 | 4.6%                                |
| Casual - Community/School  | Hour             | C                           | 27.30                                       | 28.70                                       | 1.40                                 | 5.1%                                |
| Ongoing - Commercial/Private   | Hour             | C                           | 48.90                                       | 51.30                                       | 2.40                                 | 4.9%                                |
| Ongoing - Community/School   | Hour             | C                           | 21.70                                       | 22.80                                       | 1.10                                 | 5.1%                                |
| <b>Sportsground Pavilion/Change Room Hire - Summer 2025/26 and Winter 2025 seasons</b> |                  |                             |   |   |                                      |                                     |
| Change Room Only - 2 change rooms - casual   | Occasion         | C                           | 23.80                                       | 25.00                                       | 1.20                                 | 5.0%                                |
| Change Room Only - 4 change rooms - casual   | Occasion         | C                           | 47.20                                       | 49.60                                       | 2.40                                 | 5.1%                                |
| Sportsground Pavilion - casual   | Hour             | C                           | 15.70                                       | 16.50                                       | 0.80                                 | 5.1%                                |
| Sportsground Pavilion - casual   | Half day         | C                           | 60.50                                       | 63.50                                       | 3.00                                 | 5.0%                                |
| Sportsground Pavilion - casual   | Full day         | C                           | 121.00                                      | 127.00                                      | 6.00                                 | 5.0%                                |
| Sportsground Pavilion - seasonal use   | Season           | C                           | 649.00                                      | 681.00                                      | 32.00                                | 4.9%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable) | 2025/26<br>(GST incl if applicable) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|-----------------|-----------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| <b>Sportsground Playing Field Hire - Summer 2025/26 and Winter 2025 seasons</b>    |                 |                             |                                     |                                     |                                      |                                     |
| Bennett - Fixtured games and training  | Season          | C                           | 1,160.00                            | 1,220.00                            | 60.00                                | 5.2%                                |
| Bennett - Fixtured games and training (junior club)                                | Season          | C                           | 845.00                              | 887.00                              | 42.00                                | 5.0%                                |
| Broadford Sports Precinct Oval - Fixtured games and training                       | Season          | C                           | 1,160.00                            | 1,220.00                            | 60.00                                | 5.2%                                |
| Broadford Sports Precinct Oval - Fixtured games and training (junior club)         | Season          | C                           | 813.00                              | 854.00                              | 41.00                                | 5.0%                                |
| Broadford Sports Precinct Soccer Pitch - Fixtured games and training               | Season          | C                           | 693.00                              | 728.00                              | 35.00                                | 5.1%                                |
| Broadford Sports Precinct Soccer Pitch - Fixtured games and training (junior club) | Season          | C                           | 503.00                              | 528.00                              | 25.00                                | 5.0%                                |
| Casual hire  | Day             | C                           | 209.00                              | 219.00                              | 10.00                                | 4.8%                                |
| Casual hire  | Half Day        | C                           | 107.00                              | 112.50                              | 5.50                                 | 5.1%                                |
| Casual hire - Junior activity / school sports carnival                             | Day             | C                           | 154.50                              | 162.00                              | 7.50                                 | 4.9%                                |
| Casual hire - Junior activity / school sports carnival                             | Half Day        | C                           | 76.50                               | 80.50                               | 4.00                                 | 5.2%                                |
| Greenhill upper/Greenhill lower - Fixtured games and training                      | Season          | C                           | 1,780.00                            | 1,870.00                            | 90.00                                | 5.1%                                |
| Greenhill upper/Greenhill lower - Fixtured games and training (junior club)        | Season          | C                           | 1,330.00                            | 1,395.00                            | 65.00                                | 4.9%                                |
| Intra school PE/sports use during school hours - Mitchell Shire Schools            | Day             | B                           | No charge                           | No charge                           | -                                    | 0.0%                                |
| J J Clancy / LB Davern / Chittick - Fixtured games and training                    | Season          | C                           | 1,475.00                            | 1,550.00                            | 75.00                                | 5.1%                                |
| J J Clancy / LB Davern / Chittick - Fixtured games and training (junior club)      | Season          | C                           | 1,135.00                            | 1,190.00                            | 55.00                                | 4.8%                                |
| Sports Lighting Use  | Hours of Use    | B                           | Cost recovery                       | Cost recovery                       | -                                    | 0.0%                                |
| Wallan Secondary College Oval - Fixtured games and training                        | Season          | C                           | 1,485.00                            | 1,560.00                            | 75.00                                | 5.1%                                |
| Wallan Secondary College Oval - Fixtured games and training (junior club)          | Season          | C                           | 1,135.00                            | 1,190.00                            | 55.00                                | 4.8%                                |
| <b>Wallan and Broadford Youth Rooms</b>  |                 |                             |                                     |                                     |                                      |                                     |
| Meeting Room - Casual - Commercial/Private   | Hour            | C                           | 45.90                               | 48.20                               | 2.30                                 | 5.0%                                |
| Meeting Room - Casual - Community/School   | Hour            | C                           | 23.30                               | 24.50                               | 1.20                                 | 5.2%                                |
| Meeting Room - Casual - NFP/Government   | Hour            | C                           | 32.50                               | 34.10                               | 1.60                                 | 4.9%                                |
| Meeting Room - Ongoing - Commercial/Private  | Hour            | C                           | 41.70                               | 43.80                               | 2.10                                 | 5.0%                                |
| Meeting Room - Ongoing - Community/School  | Hour            | C                           | 18.90                               | 19.80                               | 0.90                                 | 4.8%                                |
| Meeting Room - Ongoing - NFP/Government  | Hour            | C                           | 27.50                               | 28.90                               | 1.40                                 | 5.1%                                |
| <b>Wallan Family &amp; Children's Centre</b>                                       |                 |                             |                                     |                                     |                                      |                                     |
| Consulting Rooms (1 or 4) - Commercial   | Hour            | C                           | 18.90                               | 19.80                               | 0.90                                 | 4.8%                                |
| Consulting Rooms (1 or 4) - Commercial   | Day             | C                           | 83.00                               | 87.00                               | 4.00                                 | 4.8%                                |
| Consulting Rooms (1 or 4) - NFP/Government   | Hour            | C                           | 11.90                               | 12.50                               | 0.60                                 | 5.0%                                |
| Consulting Rooms (1 or 4) - NFP/Government   | Day             | C                           | 60.50                               | 63.50                               | 3.00                                 | 5.0%                                |
| Multi Purpose Room - Commercial  | Hour            | C                           | 60.50                               | 63.50                               | 3.00                                 | 5.0%                                |
| Multi Purpose Room - NFP/Government  | Hour            | C                           | 36.30                               | 38.10                               | 1.80                                 | 5.0%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description                                   | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable) | 2025/26<br>(GST incl if applicable) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|---|-----------------|-----------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| <b>Wallan Multi-Purpose Community Centre</b>          |                 |                             |                                     |                                     |                                      |                                     |
| Hall - Casual - Commercial/Private                    | Hour            | C                           | 55.00                               | 58.00                               | 3.00                                 | 5.5%                                |
| Hall - Casual - Community/School                      | Hour            | C                           | 27.50                               | 28.90                               | 1.40                                 | 5.1%                                |
| Hall - Casual - NFP/Government                        | Hour            | C                           | 38.40                               | 40.30                               | 1.90                                 | 4.9%                                |
| Hall - Ongoing - Commercial/Private                   | Hour            | C                           | 49.70                               | 52.20                               | 2.50                                 | 5.0%                                |
| Hall - Ongoing - Community/School                     | Hour            | C                           | 22.20                               | 23.30                               | 1.10                                 | 5.0%                                |
| Hall - Ongoing - NFP/Government                       | Hour            | C                           | 33.00                               | 34.70                               | 1.70                                 | 5.2%                                |
| Large Meeting Room - Casual - Commercial/Private      | Hour            | C                           | 45.90                               | 48.20                               | 2.30                                 | 5.0%                                |
| Large Meeting Room - Casual - Community/School        | Hour            | C                           | 23.30                               | 24.50                               | 1.20                                 | 5.2%                                |
| Large Meeting Room - Casual - NFP/Government          | Hour            | C                           | 32.50                               | 34.10                               | 1.60                                 | 4.9%                                |
| Large Meeting Room - Ongoing - Commercial/Private     | Hour            | C                           | 43.30                               | 45.50                               | 2.20                                 | 5.1%                                |
| Large Meeting Room - Ongoing - Community/School       | Hour            | C                           | 18.90                               | 19.80                               | 0.90                                 | 4.8%                                |
| Large Meeting Room - Ongoing - NFP/Government         | Hour            | C                           | 27.50                               | 28.90                               | 1.40                                 | 5.1%                                |
| <b>Wallan Secondary College</b>                       |                 |                             |                                     |                                     |                                      |                                     |
| Court hire - Casual - Commercial/Private              | Hour            | C                           | 33.00                               | 34.70                               | 1.70                                 | 5.2%                                |
| Court hire - Casual - Community/School                | Hour            | C                           | 10.90                               | 11.40                               | 0.50                                 | 4.6%                                |
| Court hire - Casual - NFP/Government                  | Hour            | C                           | 16.90                               | 17.70                               | 0.80                                 | 4.7%                                |
| Court hire - Ongoing - Commercial/Private             | Hour            | C                           | 29.30                               | 30.80                               | 1.50                                 | 5.1%                                |
| Court hire - Ongoing - Community/School               | Hour            | C                           | 9.70                                | 10.20                               | 0.50                                 | 5.2%                                |
| Court hire - Ongoing - NFP/Government                 | Hour            | C                           | 14.60                               | 15.30                               | 0.70                                 | 4.8%                                |
| Court Hire lights - Casual - Commercial/Private       | Hour            | C                           | 49.70                               | 52.20                               | 2.50                                 | 5.0%                                |
| Court hire with lights - Casual - Community/School    | Hour            | C                           | 15.70                               | 16.50                               | 0.80                                 | 5.1%                                |
| Court hire with lights - Casual - NFP/Government      | Hour            | C                           | 35.80                               | 37.60                               | 1.80                                 | 5.0%                                |
| Court hire with lights - Ongoing - Commercial/Private | Hour            | C                           | 44.90                               | 47.10                               | 2.20                                 | 4.9%                                |
| Court hire with lights - Ongoing - Community/School   | Hour            | C                           | 13.50                               | 14.20                               | 0.70                                 | 5.2%                                |
| Court hire with lights - Ongoing - NFP/Government     | Hour            | C                           | 22.70                               | 23.80                               | 1.10                                 | 4.8%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description                                     | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|---|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Leisure Centres</b>                                  |                 |                             |   |   |                                      |                                     |
| <b>Aerobics</b>   |                 |                             |   |   |                                      |                                     |
| Gym Casual  | Occasion        | C                           | 21.30                                       | 22.40                                       | 1.10                                 | 5.2%                                |
| Casual Gym Concession                                   | Occasion        | C                           | 15.90                                       | 16.70                                       | 0.80                                 | 5.0%                                |
| Casual Group Fitness                                    | Occasion        | A                           | 17.70                                       | 18.60                                       | 0.90                                 | 5.1%                                |
| Concession Group Fitness                                | Occasion        | C                           | 13.30                                       | 14.00                                       | 0.70                                 | 5.3%                                |
| Senior Concession Casual                                | Occasion        | C                           | 7.90  | 8.30  | 0.40                                 | 5.1%                                |
| <b>Memberships</b>                                      |                 |                             |   |   |                                      |                                     |
| 10 Pass Group Fitness                                   | Pass            | C                           | 159.00                                      | 167.00                                      | 8.00                                 | 5.0%                                |
| 10 Pass Gym   | Pass            | C                           | 191.50                                      | 201.10                                      | 9.60                                 | 5.0%                                |
| 10 Pass Gym Concession                                  | Pass            | C                           | 143.50                                      | 150.70                                      | 7.20                                 | 5.0%                                |
| 10 Pass Group Fitness Concession                        | Pass            | C                           | 119.50                                      | 125.50                                      | 6.00                                 | 5.0%                                |
| 10 session pass - adult swim membership                 | Pass            | C                           | 66.50                                       | 69.80                                       | 3.30                                 | 5.0%                                |
| 10 session pass - child/concession swim membership      | Pass            | C                           | 49.90                                       | 52.40                                       | 2.50                                 | 5.0%                                |
| 10 session senior's pass (seniors classes only)         | Pass            | C                           | 71.00                                       | 74.60                                       | 3.60                                 | 5.1%                                |
| 10 Pass Virtual Group Fitness                           | Occasion        | A                           | -   | 125.50                                      | 125.50                               | 0.0%                                |
| Virtual Group Fitness Casual                            | Occasion        | A                           | -   | 14.00                                       | 14.00                                | 0.0%                                |
| 12 month Lifestyle Membership                           | Membership      | A                           | 1,021.00                                    | 1,072.10                                    | 51.10                                | 5.0%                                |
| 12 month Lifestyle Membership concession/off peak       | Membership      | C                           | 767.00                                      | 805.40                                      | 38.40                                | 5.0%                                |
| 3 Month Lifestyle Membership                            | Membership      | A                           | 335.00                                      | 351.80                                      | 16.80                                | 5.0%                                |
| 3 Month Lifestyle Membership concession/off peak        | Membership      | C                           | 251.00                                      | 263.60                                      | 12.60                                | 5.0%                                |
| 30 session pass - adult swim membership                 | Pass            | C                           | 199.50                                      | 209.50                                      | 10.00                                | 5.0%                                |
| 30 session pass - child concession swim membership      | Pass            | C                           | 150.00                                      | 157.50                                      | 7.50                                 | 5.0%                                |
| Direct Debit - Adult Corporate Swim                     | Membership      | C                           | 19.20                                       | 20.20                                       | 1.00                                 | 5.2%                                |
| Direct Debit - adult swim                               | Fortnight       | A                           | 21.40                                       | 22.50                                       | 1.10                                 | 5.1%                                |
| Direct Debit - concession swim                          | Fortnight       | C                           | 16.00                                       | 16.80                                       | 0.80                                 | 5.0%                                |
| Direct Debit - Lifestyle Membership                     | Fortnight       | A                           | 39.30                                       | 41.30                                       | 2.00                                 | 5.1%                                |
| Direct Debit - Lifestyle Membership concession/off peak | Fortnight       | A                           | 29.50                                       | 31.00                                       | 1.50                                 | 5.1%                                |
| Direct Debit - Lifestyle Membership Corporate           | Fortnight       | C                           | 35.30                                       | 37.10                                       | 1.80                                 | 5.1%                                |
| Direct Debit - High School Membership                   | Membership      | C                           | -   | 30.00                                       | 30.00                                | 0.0%                                |
| Joining Fee   | Occasion        | A                           | 41.10                                       | 43.20                                       | 2.10                                 | 5.1%                                |
| Secondary School membership 10 week Lifestyle           | Program         | A                           | 120.00                                      | 126.00                                      | 6.00                                 | 5.0%                                |
| Suspension Fee  | Occasion        | A                           | 10.30                                       | 10.80                                       | 0.50                                 | 4.9%                                |
| Workcover Lifestyle 3 months                            | Program         | A                           | 387.00                                      | 406.40                                      | 19.40                                | 5.0%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable) | 2025/26<br>(GST incl if applicable) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|-----------------|-----------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| <b>Instructor Hire</b>                                     |                 |                             |                                     |                                     |                                      |                                     |
| Fitness per session  | Session         | A                           | 83.50                               | 87.70                               | 4.20                                 | 5.0%                                |
| Swim   | Per Hour        | A                           | 57.50                               | 60.50                               | 3.00                                 | 5.0%                                |
| <b>Fitness Assessments</b>                                 |                 |                             |                                     |                                     |                                      |                                     |
| Body Composition Testing                                   | Assessment      | A                           | 28.80                               | 30.20                               | 1.40                                 | 4.9%                                |
| <b>Personal Training</b>                                   |                 |                             |                                     |                                     |                                      |                                     |
| Members 10 x ½ hour PT pass                                | Pass            | C                           | 490.00                              | 514.50                              | 24.50                                | 5.0%                                |
| Members 10 x 45 minutes pass                               | Pass            | A                           | 613.00                              | 643.70                              | 30.70                                | 5.0%                                |
| Members 10 x 1 hour PT pass                                | Pass            | C                           | 736.00                              | 772.80                              | 36.80                                | 5.0%                                |
| Members 30 minutes   | Occasion        | A                           | 54.50                               | 57.20                               | 2.70                                 | 5.0%                                |
| Members 45 minutes   | Occasion        | A                           | 68.00                               | 71.40                               | 3.40                                 | 5.0%                                |
| Members 60 minutes   | Occasion        | A                           | 82.00                               | 86.10                               | 4.10                                 | 5.0%                                |
| <b>Programs</b>  |                 |                             |                                     |                                     |                                      |                                     |
| Children's holidays programs per session                   | Session         | C                           | 10.80                               | 11.30                               | 0.50                                 | 4.6%                                |
| Creche (per child) 1.5 hours                               | Child           | C                           | 8.65                                | 9.10                                | 0.45                                 | 5.2%                                |
| Creche (per child) 10 x 1.50 hr session pass               | Pass            | C                           | 77.50                               | 81.40                               | 3.90                                 | 5.0%                                |
| Creche (per child) 10 x 2 hr session pass                  | Pass            | C                           | 97.00                               | 101.90                              | 4.90                                 | 5.1%                                |
| Creche (per child) 2 hours                                 | Child           | C                           | 10.80                               | 11.30                               | 0.50                                 | 4.6%                                |
| Occasional Care  | Hour            | C                           | 10.80                               | 11.30                               | 0.50                                 | 4.6%                                |
| Occasional Care 1.5 hrs                                    | Session         | C                           | 16.20                               | 17.00                               | 0.80                                 | 4.9%                                |
| Stadium Entry  | Occasion        | A                           | 5.55                                | 5.80                                | 0.25                                 | 4.5%                                |
| Teen gym 10 session pass                                   | Pass            | C                           | 71.00                               | 74.60                               | 3.60                                 | 5.1%                                |
| Teen gym per session                                       | Session         | C                           | 7.90                                | 8.30                                | 0.40                                 | 5.1%                                |
| <b>Swim School</b>   |                 |                             |                                     |                                     |                                      |                                     |
| Direct Debit - School & preschool age lessons              | Fortnight       | A                           | 34.30                               | 36.00                               | 1.70                                 | 5.0%                                |
| Direct Debit - Semi-Private Lessons                        | Fortnight       | A                           | 60.00                               | 63.00                               | 3.00                                 | 5.0%                                |
| Instructor Hire for Programs and Events                    | Occasion        | A                           | 57.50                               | 60.40                               | 2.90                                 | 5.0%                                |
| Intensive Swim Program (1 week) (Buy 5 for the price of 4) | Program         | C                           | 87.00                               | 91.40                               | 4.40                                 | 5.1%                                |
| School and Preschool age lessons concession                | Occasion        | A                           | 25.70                               | 27.00                               | 1.30                                 | 5.1%                                |
| Suspension Fee   | Occasion        | A                           | 10.30                               | 10.80                               | 0.50                                 | 4.9%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Swimming</b>  |                 |                             |   |   |                                      |                                     |
| Adult Swim   | Occasion        | A                           | 7.40  | 7.80  | 0.40                                 | 5.4%                                |
| Child Swim   | Occasion        | A                           | 5.55  | 5.80  | 0.25                                 | 4.5%                                |
| Concession Swim  | Occasion        | A                           | 5.55  | 5.80  | 0.25                                 | 4.5%                                |
| Family Swim (2 adults & 3 children (under 18))                   | Family          | A                           | 24.00                                       | 25.20                                       | 1.20                                 | 5.0%                                |
| Full pool hire - (for every additional 75 patrons)               | Hour            | A                           | 57.50                                       | 60.40                                       | 2.90                                 | 5.0%                                |
| Full pool hire - (up to 75 people)                               | Hour            | C                           | 258.00                                      | 270.90                                      | 12.90                                | 5.0%                                |
| Pool hire per lane   | Hour            | C                           | 51.50                                       | 54.10                                       | 2.60                                 | 5.0%                                |
| <b>Outdoor Pools</b>   |                 |                             |   |   |                                      |                                     |
| <b>Broadford / Seymour / Tallarook Swimming Pools</b>            |                 |                             |   |   |                                      |                                     |
| Full pool hire - (for every additional 75 patrons)               | Hour            | C                           | 57.50                                       | 60.40                                       | 2.90                                 | 5.0%                                |
| Full pool hire (up to 75 patrons) - Broadford                    | Hour            | C                           | 258.00                                      | 270.90                                      | 12.90                                | 5.0%                                |
| Full pool hire (up to 75 patrons) - Seymour                      | Hour            | C                           | 323.00                                      | 339.20                                      | 16.20                                | 5.0%                                |
| Full pool hire (up to 75 patrons) - Tallarook                    | Hour            | C                           | 258.00                                      | 270.90                                      | 12.90                                | 5.0%                                |
| <b>Libraries</b>   |                 |                             |   |   |                                      |                                     |
| <b>Broadford / Kilmore / Seymour / Wallan Library</b>            |                 |                             |   |   |                                      |                                     |
| A3 Black and White - print or copy                               | Page            | C                           | 0.60  | 0.65  | 0.05                                 | 8.3%                                |
| A3 Black and White - print or copy (double sided)                | Page            | C                           | 0.70  | 0.75  | 0.05                                 | 7.1%                                |
| A3 Colour - print or copy  | Page            | C                           | 2.55  | 2.70  | 0.15                                 | 5.9%                                |
| A3 Colour - print or copy (double sided)                         | Page            | C                           | 2.90  | 3.05  | 0.15                                 | 5.2%                                |
| A4 Black and White - print or copy                               | Page            | C                           | 0.40  | 0.45  | 0.05                                 | 11.1%                               |
| A4 Black and White - print or copy (double sided)                | Page            | C                           | 0.50  | 0.55  | 0.05                                 | 10.0%                               |
| A4 Colour - print or copy  | Page            | C                           | 1.95  | 2.05  | 0.10                                 | 5.1%                                |
| A4 Colour - print or copy (double sided)                         | Page            | B                           | 2.20  | 2.30  | 0.10                                 | 4.5%                                |
| Library Programs and School Holiday Activities                   | Program         | C                           | \$0-\$211                                   | \$0-\$222                                   | 11.00                                | 5.2%                                |
| Lost/Damaged Item  | Item            | B                           | Replacement cost + \$8.50                   | Replacement cost + \$8.50                   | -                                    | 0.0%                                |
| Replacement Card   | Card            | C                           | 3.25  | 3.40  | 0.15                                 | 4.6%                                |
| Disabled Parking permits - replace either lost or unduly damaged | Permit          | C                           | 23.60                                       | 24.80                                       | 1.20                                 | 5.1%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable) | 2025/26<br>(GST incl if applicable) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|-----------------|-----------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| <b>Environment</b>   |                 |                             |                                     |                                     |                                      |                                     |
| <b>Plan Checking</b>   |                 |                             |                                     |                                     |                                      |                                     |
| Inspection Fee - additional inspection   | Inspection      | A                           | 167.50                              | 176.00                              | 8.50                                 | 5.1%                                |
| Site Environmental Management Plan - non construction                            | Plan            | A                           | 378.00                              | 397.00                              | 19.00                                | 5.0%                                |
| <b>Electronic Vehicle (EV) charging station</b>                                  |                 |                             |                                     |                                     |                                      |                                     |
| Council owned EV charging station  | Per KWh         | B                           | 0.40                                | 0.70                                | 0.30                                 | 75.0%                               |
| <b>Environmental Health</b>  |                 |                             |                                     |                                     |                                      |                                     |
| <b>Food Act 1984 – Food Act Registration</b>                                     |                 |                             |                                     |                                     |                                      |                                     |
| Additional Inspection Fee (within 48 hours)                                      | Registration    | A                           | 303.00                              | 318.00                              | 15.00                                | 5.0%                                |
| Additional Inspection Fee (within 5 working days)                                | Registration    | B                           | 197.50                              | 207.50                              | 10.00                                | 5.1%                                |
| Request for Inspection Fee   | Registration    | B                           | 195.00                              | 205.00                              | 10.00                                | 5.1%                                |
| Forced Closure of Food premises Fee  | Registration    |                             | 692.00                              | 727.00                              | 35.00                                | 5.1%                                |
| Transfer Fee   | Registration    | C                           | 50% of Renewal Fee                  | 50% of Renewal Fee                  | -                                    | 0.0%                                |
| Class 3A Business Registration (new classification)                              | Registration    | A                           | 494.00                              | 519.00                              | 25.00                                | 5.1%                                |
| Class 3A Business Renewal (new classification)                                   | Renewal         | A                           | 330.00                              | 347.00                              | 17.00                                | 5.2%                                |
| Class 3A Low-Packaged Goods - Application for Registration - Community Group 75% | Registration    | A                           | 128.00                              | 134.50                              | 6.50                                 | 5.1%                                |
| Class 3A Low-Packaged Goods - Renewal of Registration - Community Group 75% off  | Registration    | A                           | 85.50                               | 90.00                               | 4.50                                 | 5.3%                                |
| Class C1 Application for Registration  | Registration    | A                           | 745.00                              | 782.00                              | 37.00                                | 5.0%                                |
| Class C1 Renewal of Registration   | Registration    | A                           | 532.00                              | 559.00                              | 27.00                                | 5.1%                                |
| Class C2 Application for Registration  | Registration    | A                           | 596.00                              | 626.00                              | 30.00                                | 5.0%                                |
| Class C2 Community Group - Application for Registration 75% off full fee         | Registration    | A                           | 154.00                              | 161.50                              | 7.50                                 | 4.9%                                |
| Class C2 Community Group - Renewal of Registration                               | Registration    | A                           | 137.50                              | 144.50                              | 7.00                                 | 5.1%                                |
| Class C2 Renewal of Registration   | Registration    | A                           | 412.00                              | 433.00                              | 21.00                                | 5.1%                                |
| Class C3 Low-Packaged Goods - Application for Registration                       | Registration    | A                           | 412.00                              | 433.00                              | 21.00                                | 5.1%                                |
| Class C3 Low-Packaged Goods - Renewal of Registration                            | Registration    | A                           | 266.00                              | 279.00                              | 13.00                                | 4.9%                                |
| Streetrader - Application to register with fixed business 50% registration       | Registration    | A                           | 50% of Registration Fee             | 50% of Registration Fee             | -                                    | 0.0%                                |
| Streetrader C2 (Mobile) - Application for Registration                           | Registration    | A                           | 596.00                              | 626.00                              | 30.00                                | 5.0%                                |
| Streetrader C2 (Mobile) - Renewal of Registration                                | Registration    | A                           | 412.00                              | 433.00                              | 21.00                                | 5.1%                                |
| Streetrader C2 Temporary   | Permit          | A                           | 167.50                              | 176.00                              | 8.50                                 | 5.1%                                |
| Streetrader C3 Application for Registration                                      | Registration    | A                           | 412.00                              | 433.00                              | 21.00                                | 5.1%                                |
| Streetrader C3 Renewal of Registration   | Registration    | A                           | 227.00                              | 238.00                              | 11.00                                | 4.8%                                |
| Streetrader C3 Temporary   | Permit          | A                           | 119.00                              | 125.00                              | 6.00                                 | 5.0%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable) | 2025/26<br>(GST incl if applicable) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|-----------------|-----------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
| <b>Environment Protection Act 1970</b>                       |                 |                             |                                     |                                     |                                      |                                     |
| Septic Tank Plan Search                                      | Registration    | B                           | 82.00                               | 86.00                               | 4.00                                 | 4.9%                                |
| Septic Tanks - Report and Consent                            | Occasion        | A                           | 266.00                              | 279.00                              | 13.00                                | 4.9%                                |
| <b>Public Health &amp; Wellbeing Act 2008</b>                |                 |                             |                                     |                                     |                                      |                                     |
| (Category 1 Aquatic) - Additional pools                      | Additions       | A                           | 97.50                               | 102.50                              | 5.00                                 | 5.1%                                |
| (Category 1 Aquatic) - Renewal of Registration               | Renewal         | A                           | 179.00                              | 188.00                              | 9.00                                 | 5.0%                                |
| (Category 1 Aquatic) - Application for Registration          | Registration    | A                           | 358.00                              | 376.00                              | 18.00                                | 5.0%                                |
| Beauty Premises - Application for Registration               | Registration    | A                           | 415.00                              | 436.00                              | 21.00                                | 5.1%                                |
| Beauty Premises - Renewal of Registration                    | Registration    | A                           | 250.00                              | 263.00                              | 13.00                                | 5.2%                                |
| Hairdressers - Application for Registration                  | Registration    | A                           | 330.00                              | 347.00                              | 17.00                                | 5.2%                                |
| Prescribed Accommodation - Application for Registration      | Registration    | A                           | 521.00                              | 547.00                              | 26.00                                | 5.0%                                |
| Prescribed Accommodation - Renewal of Registration           | Registration    | A                           | 352.00                              | 370.00                              | 18.00                                | 5.1%                                |
| Skin Penetration/ Tattoosists - Application for Registration | Registration    | A                           | 457.00                              | 480.00                              | 23.00                                | 5.0%                                |
| Skin Penetration/ Tattoosists - Renewal of Registration      | Registration    | A                           | 303.00                              | 318.00                              | 15.00                                | 5.0%                                |
| <b>Local Laws</b>  |                 |                             |                                     |                                     |                                      |                                     |
| <b>Derelict/Abandoned Vehicle Removal</b>                    |                 |                             |                                     |                                     |                                      |                                     |
| Derelict/Abandoned Vehicle Release fee                       | Release         | B                           | 227.00                              | 238.00                              | 11.00                                | 4.8%                                |
| Storage fee - Daily  | Day             | B                           | 27.70                               | 29.10                               | 1.40                                 | 5.1%                                |
| Towing fee   | Occasion        | B                           | 360.00                              | 380.00                              | 20.00                                | 5.6%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Domestic Animal Registration</b>  |                 |                             |   |   |                                      |                                     |
| Cat - desexed  | Registration    | A                           | 29.80                                       | 31.30                                       | 1.50                                 | 5.0%                                |
| Cat - desexed - pensioner 50%  | Registration    | A                           | 14.90                                       | 15.60                                       | 0.70                                 | 4.7%                                |
| Cat - Standard registration fee  | Registration    | C                           | 121.00                                      | 127.00                                      | 6.00                                 | 5.0%                                |
| Cat - Standard registration fee pensioner 50%                                    | Registration    | C                           | 60.50                                       | 63.50                                       | 3.00                                 | 5.0%                                |
| Cat reduced – FCC registered or >10yo  | Registration    | A                           | 61.50                                       | 64.50                                       | 3.00                                 | 4.9%                                |
| Cat reduced – FCC registered or >10yo pensioner                                  | Registration    | A                           | 30.80                                       | 32.30                                       | 1.50                                 | 4.9%                                |
| Cat/Dog Registration initial rego for adopted dog or cat (and incentive schemes) | Registration    | C                           | 5.00  | 5.00  | -                                    | 0.0%                                |
| Declared dogs registration fee   | Registration    | A                           | 449.00                                      | 471.00                                      | 22.00                                | 4.9%                                |
| Guard Dog  | Registration    | A                           | 449.00                                      | 471.00                                      | 22.00                                | 4.9%                                |
| Dog - desexed  | Registration    | C                           | 45.20                                       | 47.50                                       | 2.30                                 | 5.1%                                |
| Dog - desexed - pensioner 50%  | Registration    | C                           | 22.60                                       | 23.70                                       | 1.10                                 | 4.9%                                |
| Dog - obedience trained  | Registration    | C                           | 49.30                                       | 51.80                                       | 2.50                                 | 5.1%                                |
| Dog - obedience trained - pensioner 50%  | Registration    | C                           | 24.70                                       | 25.90                                       | 1.20                                 | 4.9%                                |
| Dog - standard registration fee  | Registration    | A                           | 236.00                                      | 248.00                                      | 12.00                                | 5.1%                                |
| Dog - Standard registration fee pensioner 50%                                    | Registration    | C                           | 118.00                                      | 124.00                                      | 6.00                                 | 5.1%                                |
| Dog - desexed and obedience trained  | Registration    | C                           | 34.90                                       | 36.60                                       | 1.70                                 | 4.9%                                |
| Dog - desexed and obedience trained - pensioner 50%                              | Registration    | C                           | 17.50                                       | 18.40                                       | 0.90                                 | 5.1%                                |
| Dog reduced - KCC/VCA/GMA reg, working dog or >10yo                              | Registration    | C                           | 61.50                                       | 64.50                                       | 3.00                                 | 4.9%                                |
| Dog reduced - KCC/VCA/GMA reg, working dog or >10yo pensioner 50%                | Registration    |                             | 30.80                                       | 32.30                                       | 1.50                                 | 4.9%                                |
| Dog under 12 months age  | Registration    | C                           | 45.20                                       | 47.50                                       | 2.30                                 | 5.1%                                |
| Domestic Animal Business Breeding and Rearing                                    | Permit          | A                           | 851.00                                      | 894.00                                      | 43.00                                | 5.1%                                |
| Domestic Animal Business - property inspection fee                               | Inspection      | C                           | 117.00                                      | 123.00                                      | 6.00                                 | 5.1%                                |
| Domestic Animal Business multi registration - fee per type                       | Occasion        | B                           | 197.50                                      | 207.50                                      | 10.00                                | 5.1%                                |
| Domestic Animal Business Registration (new)                                      | Registration    | A                           | 282.00                                      | 296.00                                      | 14.00                                | 5.0%                                |
| New Application for Domestic Animal Business Fee                                 | Application     | B                           | 186.00                                      | 195.50                                      | 9.50                                 | 5.1%                                |
| Microchip insertion  | Occasion        | C                           | 53.50                                       | 56.00                                       | 2.50                                 | 4.7%                                |
| <b>Fire Prevention Works</b>   |                 |                             |   |   |                                      |                                     |
| Administration Fee   | Occasion        | A                           | 227.00                                      | 238.00                                      | 11.00                                | 4.8%                                |

Note: the above listed domestic animal registration fees apply from April 2025 to April 2026.

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description                                       | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|---|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Local Laws Fees</b>                                    |                 |                             |   |   |                                      |                                     |
| Actions affecting Council land                            | Permit          | A                           | 141.00                                      | 148.00                                      | 7.00                                 | 5.0%                                |
| Advertising Signs on Roads                                | Permit          | A                           | 91.50                                       | 96.00                                       | 4.50                                 | 4.9%                                |
| Alcohol   | Permit          | A                           | 141.00                                      | 148.00                                      | 7.00                                 | 5.0%                                |
| All other Local Laws Permits                              | Permit          | B                           | 141.00                                      | 148.00                                      | 7.00                                 | 5.0%                                |
| Asset Protection Permit (\$20K to \$500K)                 | Permit          | B                           | 499.00                                      | 524.00                                      | 25.00                                | 5.0%                                |
| Asset Protection Permit (\$500K to \$750K)                | Permit          | B                           | -   | 624.00                                      | 624.00                               | 0.0%                                |
| Asset Protection Permit (\$750K to \$1M)                  | Permit          | B                           | -   | 780.00                                      | 780.00                               | 0.0%                                |
| Asset Protection Permit (\$1M+)                           | Permit          | B                           | -   | 975.00                                      | 975.00                               | 0.0%                                |
| Barking Collar Bond                                       | Occasion        | B                           | 149.00                                      | 156.50                                      | 7.50                                 | 5.0%                                |
| Barking Collar Refill Canister                            | Per canister    | B                           | 36.20                                       | 38.00                                       | 1.80                                 | 5.0%                                |
| Bulk Rubbish Container on Road                            | Permit          | B                           | 360.00                                      | 378.00                                      | 18.00                                | 5.0%                                |
| Camping   | Permit          | A                           | 141.00                                      | 148.00                                      | 7.00                                 | 5.0%                                |
| Collection on Roads for House to House                    | Permit          | A                           | 86.00                                       | 90.50                                       | 4.50                                 | 5.2%                                |
| Displaying Goods for Sale                                 | Permit          | A                           | 87.50                                       | 92.00                                       | 4.50                                 | 5.1%                                |
| Electric fencing  | Permit          | A                           | 141.00                                      | 148.00                                      | 7.00                                 | 5.0%                                |
| Festivals - Commercial                                    | Permit          | B                           | 553.00                                      | 581.00                                      | 28.00                                | 5.1%                                |
| Festivals - Domestic                                      | Permit          | B                           | 141.00                                      | 148.00                                      | 7.00                                 | 5.0%                                |
| Fire Prevention Prosecution Administration Fee            | Occasion        | A                           | 227.00                                      | 238.00                                      | 11.00                                | 4.8%                                |
| Firewood Collection on roadsides                          | Permit          | C                           | 21.00                                       | 22.10                                       | 1.10                                 | 5.2%                                |
| Fireworks   | Permit          | B                           | 141.00                                      | 148.00                                      | 7.00                                 | 5.0%                                |
| Keeping of animals, additional animal permit              | Permit          | A                           | 154.00                                      | 161.50                                      | 7.50                                 | 4.9%                                |
| Keeping of animals, additional animal permit 50% discount | Permit          | C                           | 77.00                                       | 81.00                                       | 4.00                                 | 5.2%                                |
| Livestock Droving   | Permit          | C                           | 10.00                                       | 10.50                                       | 0.50                                 | 5.0%                                |
| Livestock Grazing   | Permit          | C                           | 10.00                                       | 10.50                                       | 0.50                                 | 5.0%                                |
| Livestock Grazing - for Fire Prevention purposes          | Permit          | C                           | 10.00                                       | 10.00                                       | -                                    | 0.0%                                |
| Local Laws Prosecution Administration Fee                 | Occasion        | B                           | 227.00                                      | 238.00                                      | 11.00                                | 4.8%                                |
| Other Impounded items - Release fee                       | Release         | C                           | 98.00                                       | 103.00                                      | 5.00                                 | 5.1%                                |
| Outdoor Eating Facility                                   | Permit          | B                           | 130.00                                      | 136.50                                      | 6.50                                 | 5.0%                                |
| Permit lodgement fee - non refundable                     | Permit          | B                           | 49.30                                       | 51.80                                       | 2.50                                 | 5.1%                                |
| Release fee - large impounded items                       | Release         | C                           | 98.00                                       | 103.00                                      | 5.00                                 | 5.1%                                |
| Release fee - small impounded items                       | Release         | C                           | 50.30                                       | 53.00                                       | 2.70                                 | 5.4%                                |
| Residential / Temporary Parking Permit                    | Permit          | A                           | 32.90                                       | 34.50                                       | 1.60                                 | 4.9%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Local Laws Fees</b>                                       |                 |                             |   |   |                                      |                                     |
| Road Closure   | Permit          | C                           | 141.00                                      | 148.00                                      | 7.00                                 | 5.0%                                |
| Roadside Trading - annual fee                                | Permit          | A                           | 702.00                                      | 737.00                                      | 35.00                                | 5.0%                                |
| Roadside Trading - daily fee                                 | Permit          | A                           | 66.00                                       | 69.50                                       | 3.50                                 | 5.3%                                |
| Roadside Trading - six monthly fee                           | Permit          | A                           | 472.00                                      | 496.00                                      | 24.00                                | 5.1%                                |
| Shipping containers  | Permit          | B                           | 174.50                                      | 250.00                                      | 75.50                                | 43.3%                               |
| Temporary Vehicle Crossing                                   | Permit          | B                           | 74.00                                       | 77.50                                       | 3.50                                 | 4.7%                                |
| Use of recreation vehicle                                    | Permit          | B                           | 141.00                                      | 148.00                                      | 7.00                                 | 5.0%                                |
| <b>Pound Fees</b>  |                 |                             |   |   |                                      |                                     |
| Adoption fee - cat/dog desexed                               | Occasion        | C                           | 239.00                                      | 165.00                                      | (74.00)                              | (44.8%)                             |
| Adoption fee - female cat not desexed                        | Occasion        | C                           | 239.00                                      | 250.00                                      | 11.00                                | 4.4%                                |
| Adoption fee - male cat not desexed                          | Occasion        | C                           | 239.00                                      | 165.00                                      | (74.00)                              | (44.8%)                             |
| Adoption fee - female dog not desexed                        | Occasion        | C                           | 367.00                                      | 415.00                                      | 48.00                                | 11.6%                               |
| Adoption fee - male dog not desexed                          | Occasion        | C                           | 367.00                                      | 315.00                                      | (52.00)                              | (16.5%)                             |
| Cats - Daily increase from day 3                             | Daily           | C                           | 26.70                                       | 28.00                                       | 1.30                                 | 4.9%                                |
| Dogs - Daily increase from day 3                             | Daily           | B                           | 34.90                                       | 36.60                                       | 1.70                                 | 4.9%                                |
| Large Livestock - eg horses/cattle - Daily                   | Daily           | C                           | 30.30                                       | 31.80                                       | 1.50                                 | 5.0%                                |
| Large Livestock - eg horses/cattle - Release                 | Release         | C                           | 135.00                                      | 142.00                                      | 7.00                                 | 5.2%                                |
| Medium Livestock - eg sheep/goats - Daily                    | Daily           | B                           | 13.40                                       | 14.10                                       | 0.70                                 | 5.2%                                |
| Medium Livestock - eg sheep/goats - Release                  | Release         | B                           | 67.00                                       | 70.50                                       | 3.50                                 | 5.2%                                |
| Registered Cat - Release                                     | Release         | B                           | 59.50                                       | 62.50                                       | 3.00                                 | 5.0%                                |
| Registered Dog - Release                                     | Release         | B                           | 59.50                                       | 62.50                                       | 3.00                                 | 5.0%                                |
| Seized dogs - Daily  | Daily           | B                           | 34.90                                       | 36.60                                       | 1.70                                 | 4.9%                                |
| Small Livestock - eg rabbits, guinea pigs, poultry - Daily   | Daily           | C                           | 4.10  | 4.30  | 0.20                                 | 4.9%                                |
| Small Livestock - eg rabbits, guinea pigs, poultry - Release | Release         | B                           | 17.50                                       | 18.40                                       | 0.90                                 | 5.1%                                |
| Surrendered large dog  | Occasion        | C                           | 154.00                                      | 161.50                                      | 7.50                                 | 4.9%                                |
| Surrendered Livestock Fee                                    | Occasion        | C                           | 87.50                                       | 92.00                                       | 4.50                                 | 5.1%                                |
| Surrendered medium dog                                       | Occasion        | C                           | 97.50                                       | 102.50                                      | 5.00                                 | 5.1%                                |
| Surrendered small dog or cat                                 | Occasion        | C                           | 76.50                                       | 80.50                                       | 4.00                                 | 5.2%                                |
| Unregistered Cat - Release                                   | Release         | C                           | 104.50                                      | 109.50                                      | 5.00                                 | 4.8%                                |
| Unregistered Dog - Release                                   | Release         | C                           | 104.50                                      | 109.50                                      | 5.00                                 | 4.8%                                |
| Welfare cats - Daily   | Daily           | C                           | 5.15  | 5.40  | 0.25                                 | 4.9%                                |
| Welfare dogs - Daily   | Daily           | C                           | 5.15  | 5.40  | 0.25                                 | 4.9%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description   | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|---|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Waste Management</b>   |                 |                             |   |   |                                      |                                     |
| <b>Waste Operations - Resident / Ratepayer</b>  |                 |                             |   |   |                                      |                                     |
| Air Conditioners  | Unit            | B                           | 25.00                                       | 27.00                                       | 2.00                                 | 7.4%                                |
| Car Battery   | Unit            | B                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| Cardboard (clean and flat)  | Unit            | C                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| Mixed Recyclables   | Unit            | C                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| Concrete and Bricks (clean and separated, no rubble) - per m <sup>3</sup> - maximum 1m <sup>3</sup> | Cubic Metre     | B                           | 80.00                                       | 85.00                                       | 5.00                                 | 5.9%                                |
| Couch (2-3 seater)  | Unit            | B                           | 40.00                                       | 50.00                                       | 10.00                                | 20.0%                               |
| Couch (single seat)   | Unit            | B                           | 30.00                                       | 30.00                                       | -                                    | 0.0%                                |
| E-Waste (tv, computer, household batteries etc.)  | Cubic Metre     | B                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| Fluorescent globes  | Unit            | B                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| Fridge / Freezer  | Unit            | B                           | 30.00                                       | 32.00                                       | 2.00                                 | 6.3%                                |
| Gas bottle (max 9kg, no vehicle bottles)  | Unit            | B                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| General Waste per m <sup>3</sup>  | Cubic Metre     | B                           | 95.00                                       | 115.00                                      | 20.00                                | 17.4%                               |
| Organic Waste per m <sup>3</sup>  | Cubic Metre     | B                           | 45.00                                       | 50.00                                       | 5.00                                 | 10.0%                               |
| Household batteries   | Unit            | B                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| Larger tyres (Above 4WD up to 1 metre diameter) - no larger tyres accepted                          | Unit            | B                           | 95.00                                       | 100.00                                      | 5.00                                 | 5.0%                                |
| Light truck tyre/4WD  | Unit            | B                           | 25.00                                       | 22.00                                       | (3.00)                               | (13.6%)                             |
| Light truck tyre/4WD (with rim)   | Unit            | B                           | 30.00                                       | 35.00                                       | 5.00                                 | 14.3%                               |
| Mattress - Doubles/Queen/King   | Unit            | B                           | 45.00                                       | 45.00                                       | -                                    | 0.0%                                |
| Mattress - Single/King single   | Unit            | B                           | 35.00                                       | 35.00                                       | -                                    | 0.0%                                |
| Metal / Steel - maximum 3m <sup>3</sup>   | Cubic Metre     | B                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| Oil (Container Disposal) - maximum container size 20 litres   | Container       | B                           | 2.00  | 1.00  | (1.00)                               | (100.0%)                            |
| Oil (Liquid Disposal) - maximum 20 litres   | Litre           | B                           | No Charge                                   | 1.00  | 1.00                                 | 100.0%                              |
| Timber per m <sup>3</sup> - maximum 2m <sup>3</sup>   | Cubic Metre     | B                           | 80.00                                       | 50.00                                       | (30.00)                              | (60.0%)                             |
| Tyre (passenger) with rim - maximum 4 per load  | Unit            | B                           | 15.00                                       | 20.00                                       | 5.00                                 | 25.0%                               |
| Tyre (passenger) without rim - maximum 4 per load   | Unit            | B                           | 10.00                                       | 12.00                                       | 2.00                                 | 16.7%                               |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix A - Fees and charges...continued

| Service Description  | Unit of Measure | Revenue Policy Fee Category | 2024/25<br>(GST incl if applicable)<br>(\$) | 2025/26<br>(GST incl if applicable)<br>(\$) | Fee Increase /<br>(Decrease)<br>(\$) | Fee Increase /<br>(Decrease)<br>(%) |
|--|-----------------|-----------------------------|---|---|--------------------------------------|-------------------------------------|
| <b>Waste Operations - Non-Resident / Commercial</b>                            |                 |                             |   |   |                                      |                                     |
| Air Conditioners   | Unit            | B                           | 50.00                                       | 54.00                                       | 4.00                                 | 7.4%                                |
| Car Battery  | Unit            | B                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| Cardboard (clean and flat)   | Unit            | C                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| Mixed Recyclables  | Unit            | C                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| Concrete and Bricks (clean and separated, no rubble) - maximum 1m <sup>3</sup> | Cubic Metre     | B                           | 170.00                                      | 170.00                                      | -                                    | 0.0%                                |
| Couch (2-3 seater)   | Unit            | B                           | 80.00                                       | 100.00                                      | 20.00                                | 20.0%                               |
| Couch (single seat)  | Unit            | B                           | 60.00                                       | 60.00                                       | -                                    | 0.0%                                |
| E-Waste (tv, computer, household batteries etc.)                               | Cubic Metre     | B                           | 5.00  | No Charge                                   | -                                    | 0.0%                                |
| Fluorescent globes   | Unit            | B                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| Fridge / Freezer   | Unit            | B                           | 60.00                                       | 64.00                                       | 4.00                                 | 6.3%                                |
| Gas bottle (max 9kg, no vehicle bottles)                                       | Unit            | B                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| General Waste per m <sup>3</sup>   | Cubic Metre     | B                           | 190.00                                      | 230.00                                      | 40.00                                | 17.4%                               |
| Organic Waste per m <sup>3</sup>   | Cubic Metre     | B                           | 90.00                                       | 100.00                                      | 10.00                                | 10.0%                               |
| Household batteries  | Unit            | B                           | No Charge                                   | No Charge                                   | -                                    | 0.0%                                |
| Larger tyres (Above 4WD up to 1 metre diameter) - no larger tyres accepted     | Unit            | B                           | 190.00                                      | 200.00                                      | 10.00                                | 5.0%                                |
| Light truck tyre/4WD   | Unit            | B                           | 50.00                                       | 44.00                                       | (6.00)                               | (13.6%)                             |
| Light truck tyre/4WD (with rim)  | Unit            | B                           | 60.00                                       | 70.00                                       | 10.00                                | 14.3%                               |
| Mattress - Doubles/Queen/King  | Unit            | B                           | 90.00                                       | 90.00                                       | -                                    | 0.0%                                |
| Mattress - Single/King single  | Unit            | B                           | 70.00                                       | 70.00                                       | -                                    | 0.0%                                |
| Metal / Steel - maximum 3m <sup>3</sup>  | Cubic Metre     | B                           | 10.00                                       | 10.00                                       | -                                    | 0.0%                                |
| Oil (Container Disposal) - maximum container size 20 litres                    | Container       | B                           | 2.00  | 2.00  | -                                    | 0.0%                                |
| Oil (Liquid Disposal) - maximum 20 litres                                      | Litre           | B                           | 2.00  | 2.00  | -                                    | 0.0%                                |
| Timber per m <sup>3</sup> - maximum 2m <sup>3</sup>                            | Cubic Metre     | B                           | 160.00                                      | 100.00                                      | (60.00)                              | (60.0%)                             |
| Tyre (passenger) with rim - maximum 4 per load                                 | Unit            | B                           | 30.00                                       | 40.00                                       | 10.00                                | 25.0%                               |
| Tyre (passenger) without rim - maximum 4 per load                              | Unit            | B                           | 20.00                                       | 24.00                                       | 4.00                                 | 16.7%                               |
| <b>Bins</b>  |                 |                             |   |   |                                      |                                     |
| Special Event Bin Hire - Garbage Bins  | Unit            | C                           | 34.90                                       | 35.00                                       | 0.10                                 | 0.3%                                |
| Special Event Bin Hire - Recycle Bins  | Unit            | C                           | 28.80                                       | 29.00                                       | 0.20                                 | 0.7%                                |
| Household Food Organics Caddy  | Unit            | B                           | -   | 10.00                                       | 10.00                                | 0.0%                                |

Note: Council have categorised each fee in the one of the three pricing methods – A) Market Price, B) Full Cost Recovery Price, C) Subsidised Price

## Appendix B

### Budget processes

This section lists the budget processes to be undertaken in order to adopt the Budget in accordance with the *Victorian Local Government Act 2020* (the Act) and *Local Government (Planning and Reporting) Regulations 2020* (the Regulations).

Under the Act, Council is required to prepare and adopt an annual budget for each financial year. The budget must include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations.

The Budget is for the years 2025-2026 through to 2028-2029 and is prepared in accordance with the Act and Regulations. This document includes budgeted financial statements (Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Statement of Capital Works). These statements have been prepared for the four years ending 30 June 2029 in accordance with the Act and Regulations, and consistent with the annual financial statements which are prepared in accordance with Australian Accounting Standards. The Budget also includes information about the rates and charges to be levied, the capital works program to be undertaken, the human resources required, and other financial information Council requires in order to make an informed decision about adoption of the budget.

In preparing the Budget, Council undertook community consultation and project ideas process which informed the council officer review and update of the long-term financial projections. Financial projections for 10 years are included in Council's Financial Plan, which is the key long-term plan produced by Council on a rolling basis.

Council undertook extensive consultation with our community to inform the development of our Budget through engagement on our plans and strategies. Our community had an opportunity to provide feedback on the draft four-year capital works program and budget development process, with 62 submissions received.

Following community consultation and input, Council officers prepared the operating and capital components of the Budget.

With the introduction of the Victorian Government's Rate Capping legislation in 2015, Councils are now unable to determine the level of rate increase above the set cap, and instead must use a maximum rate increase determined by the Minister for Local Government which is announced in December for application in the following financial year. The rate cap for 2025-2026 has been set at 3.00%.

If a Council wishes to seek a rate increase above the maximum allowable it must submit a rate variation submission to the Essential Services Commission (ESC). Council will not be seeking an exemption for the 2025-2026 budget year.

The final step is for Council to adopt the 2025-2026 Budget, which is planned for 19 May 2025 meeting. The key dates for the budget process are summarised below:

| Budget process   | Timing  |
|--|---------|
| 1. Councillor budget briefing sessions   | Nov-Dec |
| 2. Officers update Council's long-term financial projections                     | Oct-Nov |
| 3. Minister of Local Government announces maximum rate increase                  | Dec     |
| 4. Community Engagement  | Jan-Feb |
| 5. Officers prepare operating and capital budgets                                | Jan-Mar |
| 6. Councillor budget briefing sessions   | Mar-Apr |
| 7. Councillors consider submissions from community engagement process            | Mar     |
| 8. Proposed budget provided to Council for review                                | Apr     |
| 9. Budget available for public inspection and comment                            | May     |
| 10. Community Questions and Hearings Committee meeting submissions close         | May     |
| 11. Submissions considered at Community Questions and Hearings Committee meeting | May     |
| 12. Budget presented to Council for adoption                                     | May     |
| 13. Revised budget where a material change has arisen                            | Sep-Jun |



*Broadford Courier Building*



*Bushfire Memorial Park, Wandong*

## Appendix C

### Proposed Sealed Road Renewal Program for 2025-2026

For the 2025-2026 financial year, Council is proposing the following locations to be renewed as part of the \$5.345M budget allocation for the Sealed Road Renewal Program.

Costing estimates are still being confirmed which may see some minor variations to program depending on pricing, which is standard for a program of this size.

| Street/Road Name               | Suburb/Locality | From                          | To                                     |
|--------------------------------|-----------------|-------------------------------|--|
| Windham Street                 | Wallan          | Watson Street                 | Duke Street                            |
| Duke Street                    | Wallan          | Windham Street                | High Street                            |
| Station Street                 | Wallan          | Wallan-Whittlesea Road        | End                                    |
| William Street                 | Wallan          | High Street                   | End                                    |
| Seymour Pyalong Road (Stage 2) | Glenaroua       | Sugarloaf Creek Road          | ~250m west of Broadford Glenaroua Road |
| Lancefield Pyalong Road        | Pyalong         | Northern Highway              | ~500m west of Fullards Road            |
| Union Street                   | Kilmore         | Sydney Street                 | John Street                            |
| Wallara Waters Boulevard       | Wallan          | Wallan-Whittlesea Road        | Newbridge Boulevard                    |
| Hidden Valley Boulevard        | Wallan          | Northern Highway              | Linari Close                           |
| Darraweit Road                 | Wallan          | Old Sydney Road               | Rowes Lane                             |
| Nannys Creek Road              | Kilmore East    | Quarry Entrance               | Change of seal                         |
| Powlett Street                 | Broadford       | High Street                   | Gavan Street                           |
| Maher Street                   | Kilmore         | Northern Highway Service Lane | End                                    |
| Major Patching Program         |                 | Various locations             |  |

Following the 2022 floods there was some accelerated deterioration of the road network in the north of the municipality, which meant some of the southern roads were reprioritised and pushed back.

### Proposed Unsealed Road Renewal Program for 2025-2026

For the 2025-2026 financial year, Council is proposing the following roads to be renewed as part of the \$1.100M budget allocation for the Unsealed Road Renewal Program.

Costing estimates are still being confirmed which may see some minor variations to the program depending on pricing, which is standard for a program of this size. Furthermore, any extreme weather conditions or significant road deterioration could result in a review and reprioritisation of the proposed program.

| Road Name                | Suburb/Locality | Approx. Length (m) |
|--------------------------|-----------------|--------------------|
| Hume and Hovell Road     | Seymour         | 2,500              |
| Scanlons Road            | Wandong         | 2,600              |
| Daisyburn Road (stage 1) | Hilldene        | 2,900              |
| Daisyburn Road (stage 2) | Glenaroua       | 2,900              |
| The Bridle Track         | Glenaroua       | 9,000              |

## Appendix D

### Detailed Capital Works Program

The below detailed listings contain capital works projects planned to be delivered within the three years subsequent to 2025-2026.

See sections 4.4.4 to 4.4.6 for the summary capital works programs.

The 2026-2027 to 2028-2029 planned program is subject to change. The program may change due to a range of factors and influences including, but not limited to, grant funding opportunities, asset condition, legislative requirements, and population growth.

### Detailed Planned Capital Works Expenditure 2026-2027 (Year 2)

| Capital Works Area   | Project Cost<br>\$'000 | Asset expenditure types (\$,000) |              |            |           | Summary of funding sources (\$'000) |                                       |          |              |              |            |
|--|------------------------|----------------------------------|--------------|------------|-----------|-------------------------------------|---------------------------------------|----------|--------------|--------------|------------|
|  |                        | New                              | Renewal      | Upgrade    | Expansion | Grants / Contributions<br>Confirmed | Grants / Contributions<br>Unconfirmed | Sales    | Council Cash | Reserves     | Borrowings |
| <b>PROPERTY</b>  |                        |                                  |              |            |           |                                     |                                       |          |              |              |            |
| <b>Buildings</b>   |                        |                                  |              |            |           |                                     |                                       |          |              |              |            |
| Aquatics Facilities - Renewal and Upgrade Program  | 251                    | -                                | 125          | 126        | -         | -                                   | -                                     | -        | 251          | -            | -          |
| Asbestos Removal Program   | 40                     | -                                | 40           | -          | -         | -                                   | -                                     | -        | 40           | -            | -          |
| Beveridge North West ICP - Community Centre CI-03i - Planning - Year 1 <sup>1</sup>      | 294                    | 294                              | -            | -          | -         | -                                   | -                                     | -        | -            | 294          | -          |
| Building Structural Defects and Fitout Renewal Program                                   | 604                    | -                                | 604          | -          | -         | -                                   | -                                     | -        | 604          | -            | -          |
| HVAC Renewal Program   | 50                     | -                                | 50           | -          | -         | -                                   | -                                     | -        | 50           | -            | -          |
| Lockerbie DCP - Community Centre CI02ii - Design <sup>1</sup>                            | 1,913                  | 1,913                            | -            | -          | -         | -                                   | 1,564                                 | -        | -            | 349          | -          |
| Lockerbie North DCP - Community Centre C02i - Planning <sup>1</sup>                      | 249                    | 249                              | -            | -          | -         | -                                   | -                                     | -        | -            | 249          | -          |
| Lockerbie North DCP - Sports Pavilion OS02i - Design <sup>1</sup>                        | 216                    | 216                              | -            | -          | -         | -                                   | -                                     | -        | -            | 216          | -          |
| Security Strategy Implementation   | 100                    | -                                | 100          | -          | -         | -                                   | -                                     | -        | 100          | -            | -          |
| Seymour Community Wellbeing Hub - Construction - Year 3 <sup>1</sup>                     | 10,500                 | 10,500                           | -            | -          | -         | 10,500                              | -                                     | -        | -            | -            | -          |
| Seymour Sports and Aquatic Centre - Heat Pump <sup>2</sup>                               | 515                    | -                                | 515          | -          | -         | -                                   | 258                                   | -        | 257          | -            | -          |
| Shade Sail Renewal   | 10                     | -                                | 10           | -          | -         | -                                   | -                                     | -        | 10           | -            | -          |
| Solar Installation on Council Buildings Program  | 71                     | 71                               | -            | -          | -         | -                                   | -                                     | -        | 71           | -            | -          |
| Sustainability Actions - Small Council sites program                                     | 50                     | 50                               | -            | -          | -         | -                                   | -                                     | -        | 50           | -            | -          |
| Tootle Street Community Facility, Kilmore - Planning <sup>1</sup>                        | 213                    | 213                              | -            | -          | -         | -                                   | -                                     | -        | -            | -            | 213        |
| Wallan East Integrated Family and Children's Centre - Construction - Year 2 <sup>1</sup> | 7,000                  | 7,000                            | -            | -          | -         | 7,000                               | -                                     | -        | -            | -            | -          |
| <b>Total for Buildings</b>   | <b>22,076</b>          | <b>20,506</b>                    | <b>1,444</b> | <b>126</b> | <b>-</b>  | <b>17,500</b>                       | <b>1,822</b>                          | <b>-</b> | <b>1,433</b> | <b>1,108</b> | <b>213</b> |

<sup>1</sup> This project is a multi year project which has a budget allocation within more than one financial year

<sup>2</sup> Delivery of project is dependent on securing external grants/contributions, which is currently unconfirmed. The project will be revisited by Council if external grants/contributions is not secured and alternate funding is not identified

## Detailed Planned Capital Works Expenditure 2026-2027 (Year 2)...continued

| Capital Works Area  | Project Cost<br>\$000 | Asset expenditure types (\$,000) |              |            |           | Summary of funding sources (\$'000) |              |            |              |              |              |
|---|-----------------------|----------------------------------|--------------|------------|-----------|-------------------------------------|--------------|------------|--------------|--------------|--------------|
|   |                       | New                              | Renewal      | Upgrade    | Expansion | Grants / Contributions              |              | Sales      | Council Cash | Reserves     | Borrowings   |
|   |                       |                                  |              |            |           | Confirmed                           | Unconfirmed  |            |              |              |              |
| <b>Land</b>   |                       |                                  |              |            |           |                                     |              |            |              |              |              |
| Beveridge Central ICP - Public purpose land               | 7,723                 | 7,723                            | -            | -          | -         | -                                   | -            | -          | -            | 7,723        | -            |
| Strategic Land Acquisition                                | 3,450                 | 3,450                            | -            | -          | -         | -                                   | -            | -          | -            | -            | 3,450        |
| <b>Total for Land</b>                                     | <b>11,173</b>         | <b>11,173</b>                    | <b>-</b>     | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b>   | <b>-</b>     | <b>7,723</b> | <b>3,450</b> |
| <b>TOTAL PROPERTY</b>                                     | <b>33,249</b>         | <b>31,679</b>                    | <b>1,444</b> | <b>126</b> | <b>-</b>  | <b>17,500</b>                       | <b>1,822</b> | <b>-</b>   | <b>1,433</b> | <b>8,831</b> | <b>3,663</b> |
| <b>PLANT AND EQUIPMENT</b>                                |                       |                                  |              |            |           |                                     |              |            |              |              |              |
| <b>Vehicles, Plant, Machinery and Equipment</b>           |                       |                                  |              |            |           |                                     |              |            |              |              |              |
| Fleet Renewal Program                                     | 1,096                 | -                                | 1,096        | -          | -         | -                                   | -            | 445        | 651          | -            | -            |
| Plant Renewal Program                                     | 1,461                 | -                                | 1,461        | -          | -         | -                                   | -            | 422        | 1,039        | -            | -            |
| <b>Total for Vehicles, Plant, Machinery and Equipment</b> | <b>2,557</b>          | <b>-</b>                         | <b>2,557</b> | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>867</b> | <b>1,690</b> | <b>-</b>     | <b>-</b>     |
| <b>Computers &amp; Telecommunications</b>                 |                       |                                  |              |            |           |                                     |              |            |              |              |              |
| Hardware Renewal Program                                  | 386                   | -                                | 386          | -          | -         | -                                   | -            | -          | 386          | -            | -            |
| Internet of Things Program                                | 41                    | 41                               | -            | -          | -         | -                                   | -            | -          | 41           | -            | -            |
| Mobility and AV Renewal                                   | 43                    | -                                | 43           | -          | -         | -                                   | -            | -          | 43           | -            | -            |
| Network Upgrade and Optimisation Program                  | 159                   | -                                | -            | 159        | -         | -                                   | -            | -          | 159          | -            | -            |
| <b>Total for Computers &amp; Telecommunications</b>       | <b>629</b>            | <b>41</b>                        | <b>429</b>   | <b>159</b> | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b>   | <b>629</b>   | <b>-</b>     | <b>-</b>     |
| <b>Fixtures Fittings and Furniture</b>                    |                       |                                  |              |            |           |                                     |              |            |              |              |              |
| Christmas Decorations                                     | 36                    | 36                               | -            | -          | -         | -                                   | -            | -          | 36           | -            | -            |
| <b>Total for Fixtures Fittings and Furniture</b>          | <b>36</b>             | <b>36</b>                        | <b>-</b>     | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b>   | <b>36</b>    | <b>-</b>     | <b>-</b>     |
| <b>Library Books</b>                                      |                       |                                  |              |            |           |                                     |              |            |              |              |              |
| Library Stock Renewal                                     | 200                   | -                                | 200          | -          | -         | -                                   | -            | -          | 200          | -            | -            |
| <b>Total for Library Books</b>                            | <b>200</b>            | <b>-</b>                         | <b>200</b>   | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b>   | <b>200</b>   | <b>-</b>     | <b>-</b>     |
| <b>TOTAL PLANT AND EQUIPMENT</b>                          | <b>3,422</b>          | <b>77</b>                        | <b>3,186</b> | <b>159</b> | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>867</b> | <b>2,555</b> | <b>-</b>     | <b>-</b>     |

## Detailed Planned Capital Works Expenditure 2026-2027 (Year 2)...continued

| Capital Works Area  | Project Cost<br>\$000 | Asset expenditure types (\$,000) |              |            |           | Summary of funding sources (\$,000) |             |          |              |               |              |
|---|-----------------------|----------------------------------|--------------|------------|-----------|-------------------------------------|-------------|----------|--------------|---------------|--------------|
|   |                       | New                              | Renewal      | Upgrade    | Expansion | Grants / Contributions              |             | Sales    | Council Cash | Reserves      | Borrowings   |
|   |                       |                                  |              |            |           | Confirmed                           | Unconfirmed |          |              |               |              |
| <b>INFRASTRUCTURE</b>   |                       |                                  |              |            |           |                                     |             |          |              |               |              |
| <b>Roads</b>  |                       |                                  |              |            |           |                                     |             |          |              |               |              |
| Beveridge Central ICP - Patterson Street and Lithgow Street 4-way signalised intersection IN-04ii - Planning and Design - Year 2 <sup>1</sup> | 500                   | 500                              | -            | -          | -         | -                                   | -           | -        | -            | 500           | -            |
| Beveridge Central ICP - Road and intersection construction <sup>5</sup>   | 13,701                | 13,701                           | -            | -          | -         | -                                   | -           | -        | -            | 13,701        | -            |
| Beveridge North West ICP - Camerons Lane between eastern and western arterial RD-02i - Construction - Year 1 <sup>1</sup>                     | 5,671                 | 5,671                            | -            | -          | -         | -                                   | -           | -        | -            | 5,671         | -            |
| Beveridge Township DCP - Access Street between Lithgow Street and Arrowsmith Street RD-02i and RD-02ii  | 3,437                 | 3,437                            | -            | -          | -         | -                                   | -           | -        | -            | 3,437         | -            |
| Culvert Renewal Program   | 300                   | -                                | 300          | -          | -         | -                                   | -           | -        | 300          | -             | -            |
| Dry Creek / Wandong Avenue, Wandong - Pedestrian Crossing Improvements  | 300                   | 300                              | -            | -          | -         | -                                   | -           | -        | 300          | -             | -            |
| John Street Link Road, Kilmore - Union Street to Kilmore-Lancefield Road  | 1,500                 | 1,500                            | -            | -          | -         | -                                   | -           | -        | -            | -             | 1,500        |
| Kerb and Channel Renewal Program  | 531                   | -                                | 531          | -          | -         | -                                   | -           | -        | 531          | -             | -            |
| Sealed Road Renewal Program   | 6,181                 | -                                | 6,181        | -          | -         | 2,231                               | -           | -        | 3,950        | -             | -            |
| Seymour-Pyalong Road and Broadford Glenaroua Road - Intersection Safety upgrade - Design - Year 1 <sup>1</sup>                                | 145                   | -                                | -            | 145        | -         | -                                   | -           | -        | 145          | -             | -            |
| Town entry signs  | 40                    | 40                               | -            | -          | -         | -                                   | -           | -        | 40           | -             | -            |
| Unsealed Road Renewal Program   | 1,256                 | -                                | 1,256        | -          | -         | -                                   | -           | -        | 1,256        | -             | -            |
| <b>Total for Roads</b>  | <b>33,562</b>         | <b>25,149</b>                    | <b>8,268</b> | <b>145</b> | <b>-</b>  | <b>2,231</b>                        | <b>-</b>    | <b>-</b> | <b>6,522</b> | <b>23,309</b> | <b>1,500</b> |
| <b>Footpaths and Cycleways</b>  |                       |                                  |              |            |           |                                     |             |          |              |               |              |
| Footpath Renewal Program  | 500                   | -                                | 500          | -          | -         | -                                   | -           | -        | 500          | -             | -            |
| Kilmore-Lancefield Road - Shared path lighting  | 193                   | 193                              | -            | -          | -         | -                                   | -           | -        | 193          | -             | -            |
| Lions Park, Broadford - Missing Link Footpath   | 480                   | 480                              | -            | -          | -         | -                                   | -           | -        | -            | 480           | -            |
| Powlett Street, Kilmore - Missing Link Footpath   | 401                   | 401                              | -            | -          | -         | -                                   | -           | -        | 401          | -             | -            |
| <b>Total for Footpaths and Cycleways</b>  | <b>1,574</b>          | <b>1,074</b>                     | <b>500</b>   | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>-</b> | <b>1,094</b> | <b>480</b>    | <b>-</b>     |
| <b>Bridges</b>  |                       |                                  |              |            |           |                                     |             |          |              |               |              |
| Bridge Renewal Program  | 580                   | -                                | 580          | -          | -         | -                                   | -           | -        | 580          | -             | -            |
| <b>Total for Bridges</b>  | <b>580</b>            | <b>-</b>                         | <b>580</b>   | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>-</b> | <b>580</b>   | <b>-</b>      | <b>-</b>     |
| <b>Drainage</b>   |                       |                                  |              |            |           |                                     |             |          |              |               |              |
| Grenfell Close, Wallan – Soil Erosion   | 36                    | -                                | 36           | -          | -         | -                                   | -           | -        | 36           | -             | -            |
| <b>Total for Drainage</b>   | <b>36</b>             | <b>-</b>                         | <b>36</b>    | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>-</b> | <b>36</b>    | <b>-</b>      | <b>-</b>     |

1 This project is a multi year project which has a budget allocation within more than one financial year

5 This program is made up of multiple projects which are funded through contributions received from developers in prior years. Developer contributions are held within a statutory reserve and are required to be utilised for specific projects

## Detailed Planned Capital Works Expenditure 2026-2027 (Year 2)...continued

| Capital Works Area   | Project Cost<br>\$'000 | Asset expenditure types (\$'000) |               |              |           | Summary of funding sources (\$'000) |              |            |               |               |              |
|--|------------------------|----------------------------------|---------------|--------------|-----------|-------------------------------------|--------------|------------|---------------|---------------|--------------|
|  |                        | New                              | Renewal       | Upgrade      | Expansion | Grants / Contributions              |              | Sales      | Council Cash  | Reserves      | Borrowings   |
|  |                        |                                  |               |              |           | Confirmed                           | Unconfirmed  |            |               |               |              |
| <b>Recreational Leisure and Community Facilities</b>   |                        |                                  |               |              |           |                                     |              |            |               |               |              |
| Beveridge Central ICP - Active Open Space SR-01ii - Construction - Year 1 <sup>1&amp;2</sup> | 12,500                 | 12,500                           | -             | -            | -         | -                                   | 5,000        | -          | -             | 7,500         | -            |
| Butlers Road, Kilmore - Active Open Space - Planning - Year 2 <sup>1</sup>                   | 50                     | 50                               | -             | -            | -         | -                                   | -            | -          | -             | 50            | -            |
| Kings Park Reserve, Seymour - Back Oval Renewal (including lighting) - Design <sup>1</sup>   | 26                     | -                                | 26            | -            | -         | -                                   | -            | -          | 26            | -             | -            |
| Local Parks - Playspace Renewal and Upgrade Program  | 300                    | -                                | 150           | 150          | -         | -                                   | -            | -          | 300           | -             | -            |
| Lockerbie North DCP - Active Open Space OS01i - Design <sup>1</sup>                          | 1,053                  | 1,053                            | -             | -            | -         | -                                   | -            | -          | -             | 1,053         | -            |
| Newbridge Recreation Reserve, Wallan East - Design <sup>1</sup>                              | 517                    | 517                              | -             | -            | -         | -                                   | -            | -          | -             | -             | 517          |
| <b>Total for Recreational Leisure and Community Facilities</b>                               | <b>14,446</b>          | <b>14,120</b>                    | <b>176</b>    | <b>150</b>   | <b>-</b>  | <b>-</b>                            | <b>5,000</b> | <b>-</b>   | <b>326</b>    | <b>8,603</b>  | <b>517</b>   |
| <b>Waste Management</b>  |                        |                                  |               |              |           |                                     |              |            |               |               |              |
| Former Seymour Landfill - Gas Flare  | 268                    | -                                | -             | 268          | -         | -                                   | -            | -          | -             | 268           | -            |
| <b>Total for Waste Management</b>  | <b>268</b>             | <b>-</b>                         | <b>-</b>      | <b>268</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b>   | <b>-</b>      | <b>268</b>    | <b>-</b>     |
| <b>Parks, Open Space and Streetscapes</b>  |                        |                                  |               |              |           |                                     |              |            |               |               |              |
| Colin Officer Flora Reserve, Broadford - Tracks upgrade program - Design <sup>1</sup>        | 50                     | -                                | -             | 50           | -         | -                                   | -            | -          | 50            | -             | -            |
| Environmental Reserves signage   | 31                     | -                                | -             | 31           | -         | -                                   | -            | -          | 31            | -             | -            |
| Minor Path Renewal Program   | 40                     | -                                | 40            | -            | -         | -                                   | -            | -          | 40            | -             | -            |
| Monument Hill, Kilmore - Management Plan Implementation                                      | 30                     | -                                | -             | 30           | -         | -                                   | -            | -          | 30            | -             | -            |
| Park and Open Space Furniture Renewal Program  | 40                     | -                                | 40            | -            | -         | -                                   | -            | -          | 40            | -             | -            |
| Public Art   | 20                     | 20                               | -             | -            | -         | -                                   | -            | -          | 20            | -             | -            |
| Seymour Bushland Park - Walking track upgrades - Design <sup>1</sup>                         | 60                     | -                                | -             | 60           | -         | -                                   | -            | -          | 60            | -             | -            |
| Seymour Township - Gateway and wayfinding signage  | 97                     | 97                               | -             | -            | -         | -                                   | -            | -          | 97            | -             | -            |
| Waste Enclosure Renewal Program  | 25                     | -                                | 25            | -            | -         | -                                   | -            | -          | 25            | -             | -            |
| <b>Total for Parks, Open Space and Streetscapes</b>  | <b>393</b>             | <b>117</b>                       | <b>105</b>    | <b>171</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b>   | <b>393</b>    | <b>-</b>      | <b>-</b>     |
| <b>Off Street Car Parks</b>  |                        |                                  |               |              |           |                                     |              |            |               |               |              |
| 24 Melbourne Street, Kilmore - Carpark expansion - Design <sup>1</sup>                       | 58                     | -                                | -             | -            | 58        | -                                   | -            | -          | 58            | -             | -            |
| DDA Parking Upgrades   | 30                     | -                                | -             | 30           | -         | -                                   | -            | -          | 30            | -             | -            |
| <b>Total for Off Street Car Parks</b>  | <b>88</b>              | <b>-</b>                         | <b>-</b>      | <b>30</b>    | <b>58</b> | <b>-</b>                            | <b>-</b>     | <b>-</b>   | <b>88</b>     | <b>-</b>      | <b>-</b>     |
| <b>TOTAL INFRASTRUCTURE</b>  | <b>50,947</b>          | <b>40,460</b>                    | <b>9,665</b>  | <b>764</b>   | <b>58</b> | <b>2,231</b>                        | <b>5,000</b> | <b>-</b>   | <b>9,039</b>  | <b>32,660</b> | <b>2,017</b> |
| <b>TOTAL CAPITAL WORKS</b>   | <b>87,618</b>          | <b>72,216</b>                    | <b>14,295</b> | <b>1,049</b> | <b>58</b> | <b>19,731</b>                       | <b>6,822</b> | <b>867</b> | <b>13,027</b> | <b>41,491</b> | <b>5,680</b> |

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2 Delivery of project is dependent on securing external grants/contributions, which is currently unconfirmed. The project will be revisited by Council if external grants/contributions is not secured and alternate funding is not identified

## Detailed Planned Capital Works Expenditure 2027-2028 (Year 3)

| Capital Works Area   | Project Cost<br>\$'000 | Asset expenditure types (\$,000) |              |            |            | Summary of funding sources (\$'000) |              |            |              |               |              |
|--|------------------------|----------------------------------|--------------|------------|------------|-------------------------------------|--------------|------------|--------------|---------------|--------------|
|  |                        | New                              | Renewal      | Upgrade    | Expansion  | Grants / Contributions              |              | Sales      | Council Cash | Reserves      | Borrowings   |
|  |                        |                                  |              |            |            | Confirmed                           | Unconfirmed  |            |              |               |              |
| <b>PROPERTY</b>  |                        |                                  |              |            |            |                                     |              |            |              |               |              |
| <b>Buildings</b>   |                        |                                  |              |            |            |                                     |              |            |              |               |              |
| Aquatics Facilities - Renewal and Upgrade Program  | 350                    | -                                | 175          | 175        | -          | -                                   | -            | -          | 350          | -             | -            |
| Asbestos Removal Program   | 40                     | -                                | 40           | -          | -          | -                                   | -            | -          | 40           | -             | -            |
| Beveridge North West ICP - Community Centre CI-06i - Planning <sup>1</sup>   | 218                    | 218                              | -            | -          | -          | -                                   | -            | -          | -            | 218           | -            |
| Building Structural Defects and Fitout Renewal Program   | 793                    | -                                | 793          | -          | -          | -                                   | -            | -          | 793          | -             | -            |
| Chittick Park, Seymour - Band Hall Amenities Improvements and Public Toilet access - Construction <sup>1 &amp; 2</sup> | 840                    | -                                | 840          | -          | -          | -                                   | 740          | -          | 100          | -             | -            |
| HVAC Renewal Program   | 50                     | -                                | 50           | -          | -          | -                                   | -            | -          | 50           | -             | -            |
| Lockerbie DCP - Community Facility CI02iii - Construction - Year 1 <sup>1 &amp; 2</sup>                                | 10,247                 | 10,247                           | -            | -          | -          | -                                   | 7,735        | -          | -            | 2,512         | -            |
| Lockerbie North DCP - Community Centre C02ii - Design and construction - Year 1 <sup>1</sup>                           | 5,185                  | 5,185                            | -            | -          | -          | -                                   | -            | -          | -            | 5,185         | -            |
| Lockerbie North DCP - Sports Pavilion OS02ii - Construction - Year 1 <sup>1</sup>                                      | 971                    | 971                              | -            | -          | -          | -                                   | -            | -          | -            | 971           | -            |
| Pyalong Recreation Reserve - Hall Refurbishment - Design   | 47                     | -                                | 47           | -          | -          | -                                   | -            | -          | 47           | -             | -            |
| Security Strategy Implementation   | 100                    | -                                | 100          | -          | -          | -                                   | -            | -          | 100          | -             | -            |
| Seymour Sports and Aquatic Centre - Facility extension - Design <sup>1</sup>   | 513                    | -                                | -            | -          | 513        | -                                   | -            | -          | -            | -             | 513          |
| Shade Sail Renewal   | 10                     | -                                | 10           | -          | -          | -                                   | -            | -          | 10           | -             | -            |
| Solar Installation on Council Buildings Program  | 71                     | -                                | 71           | -          | -          | -                                   | -            | -          | 71           | -             | -            |
| Sustainability Actions - Small Council sites program   | 50                     | 50                               | -            | -          | -          | -                                   | -            | -          | 50           | -             | -            |
| Tootle Street Community Facility, Kilmore - Design <sup>1</sup>  | 1,848                  | 1,848                            | -            | -          | -          | -                                   | -            | -          | -            | -             | 1,848        |
| <b>Total for Buildings</b>   | <b>21,333</b>          | <b>18,519</b>                    | <b>2,126</b> | <b>175</b> | <b>513</b> | <b>-</b>                            | <b>8,475</b> | <b>-</b>   | <b>1,611</b> | <b>8,886</b>  | <b>2,361</b> |
| <b>Land</b>  |                        |                                  |              |            |            |                                     |              |            |              |               |              |
| Beveridge Central ICP - Public purpose land  | 9,695                  | 9,695                            | -            | -          | -          | -                                   | -            | -          | -            | 9,695         | -            |
| Strategic Land Acquisition   | 2,588                  | 2,588                            | -            | -          | -          | -                                   | -            | -          | -            | -             | 2,588        |
| <b>Total for Land</b>  | <b>12,283</b>          | <b>12,283</b>                    | <b>-</b>     | <b>-</b>   | <b>-</b>   | <b>-</b>                            | <b>-</b>     | <b>-</b>   | <b>-</b>     | <b>9,695</b>  | <b>2,588</b> |
| <b>TOTAL PROPERTY</b>  | <b>33,616</b>          | <b>30,802</b>                    | <b>2,126</b> | <b>175</b> | <b>513</b> | <b>-</b>                            | <b>8,475</b> | <b>-</b>   | <b>1,611</b> | <b>18,581</b> | <b>4,949</b> |
| <b>PLANT AND EQUIPMENT</b>   |                        |                                  |              |            |            |                                     |              |            |              |               |              |
| <b>Vehicles, Plant, Machinery and Equipment</b>  |                        |                                  |              |            |            |                                     |              |            |              |               |              |
| Fleet Renewal Program  | 850                    | -                                | 850          | -          | -          | -                                   | -            | 332        | 518          | -             | -            |
| Plant Renewal Program  | 1,452                  | -                                | 1,452        | -          | -          | -                                   | -            | 360        | 1,092        | -             | -            |
| <b>Total for Vehicles, Plant, Machinery and Equipment</b>  | <b>2,302</b>           | <b>-</b>                         | <b>2,302</b> | <b>-</b>   | <b>-</b>   | <b>-</b>                            | <b>-</b>     | <b>692</b> | <b>1,610</b> | <b>-</b>      | <b>-</b>     |

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## Detailed Planned Capital Works Expenditure 2027-2028 (Year 3)...continued

| Capital Works Area  | Project Cost<br>\$000 | Asset expenditure types (\$,000) |              |            |           | Summary of funding sources (\$'000) |              |            |              |              |              |
|---|-----------------------|----------------------------------|--------------|------------|-----------|-------------------------------------|--------------|------------|--------------|--------------|--------------|
|   |                       | New                              | Renewal      | Upgrade    | Expansion | Grants / Contributions              |              | Sales      | Council Cash | Reserves     | Borrowings   |
|   |                       |                                  |              |            |           | Confirmed                           | Unconfirmed  |            |              |              |              |
| <b>Computers &amp; Telecommunications</b>   |                       |                                  |              |            |           |                                     |              |            |              |              |              |
| Hardware Renewal Program  | 448                   | -                                | 448          | -          | -         | -                                   | -            | -          | 448          | -            | -            |
| Internet of Things Program  | 48                    | 48                               | -            | -          | -         | -                                   | -            | -          | 48           | -            | -            |
| Mobility and AV Renewal   | 79                    | -                                | 79           | -          | -         | -                                   | -            | -          | 79           | -            | -            |
| Network Upgrade and Optimisation Program  | 121                   | -                                | -            | 121        | -         | -                                   | -            | -          | 121          | -            | -            |
| Service Desk - Asset Management   | 47                    | -                                | 47           | -          | -         | -                                   | -            | -          | 47           | -            | -            |
| <b>Total for Computers &amp; Telecommunications</b>   | <b>743</b>            | <b>48</b>                        | <b>574</b>   | <b>121</b> | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b>   | <b>743</b>   | <b>-</b>     | <b>-</b>     |
| <b>Fixtures Fittings and Furniture</b>  |                       |                                  |              |            |           |                                     |              |            |              |              |              |
| Christmas Decorations   | 36                    | 36                               | -            | -          | -         | -                                   | -            | -          | 36           | -            | -            |
| <b>Total for Fixtures Fittings and Furniture</b>  | <b>36</b>             | <b>36</b>                        | <b>-</b>     | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b>   | <b>36</b>    | <b>-</b>     | <b>-</b>     |
| <b>Library Books</b>  |                       |                                  |              |            |           |                                     |              |            |              |              |              |
| Library Stock Renewal   | 200                   | -                                | 200          | -          | -         | -                                   | -            | -          | 200          | -            | -            |
| <b>Total for Library Books</b>  | <b>200</b>            | <b>-</b>                         | <b>200</b>   | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>-</b>   | <b>200</b>   | <b>-</b>     | <b>-</b>     |
| <b>TOTAL PLANT AND EQUIPMENT</b>  | <b>3,281</b>          | <b>84</b>                        | <b>3,076</b> | <b>121</b> | <b>-</b>  | <b>-</b>                            | <b>-</b>     | <b>692</b> | <b>2,589</b> | <b>-</b>     | <b>-</b>     |
| <b>INFRASTRUCTURE</b>   |                       |                                  |              |            |           |                                     |              |            |              |              |              |
| <b>Roads</b>  |                       |                                  |              |            |           |                                     |              |            |              |              |              |
| Beveridge Central ICP - Patterson Street and Lithgow Street 4-way signalised intersection IN-04ii - Construction <sup>1&amp;2</sup> | 6,000                 | 6,000                            | -            | -          | -         | -                                   | 2,748        | -          | -            | 3,252        | -            |
| Beveridge Central ICP - Road construction <sup>5</sup>  | 409                   | 409                              | -            | -          | -         | -                                   | -            | -          | -            | 409          | -            |
| Beveridge North West ICP - Camerons Lane between eastern and western arterial RD-02ii - Construction - Year 2 <sup>1</sup>          | 2,793                 | 2,793                            | -            | -          | -         | -                                   | -            | -          | -            | 2,793        | -            |
| Culvert Renewal Program   | 327                   | -                                | 327          | -          | -         | -                                   | -            | -          | 327          | -            | -            |
| John Street Link Road, Kilmore - Union Street to Mitchell Street  | 2,500                 | 2,500                            | -            | -          | -         | -                                   | -            | -          | -            | -            | 2,500        |
| Kerb and Channel Renewal Program  | 560                   | -                                | 560          | -          | -         | -                                   | -            | -          | 560          | -            | -            |
| Sealed Road Renewal Program   | 6,548                 | -                                | 6,548        | -          | -         | 2,349                               | -            | -          | 4,199        | -            | -            |
| Seymour-Pyalong Road and Broadford Glenaroua Road - Intersection Safety Upgrade - Design - Year 2 <sup>1</sup>                      | 47                    | -                                | -            | 47         | -         | -                                   | -            | -          | 47           | -            | -            |
| Town entry signs  | 40                    | 40                               | -            | -          | -         | -                                   | -            | -          | 40           | -            | -            |
| Unsealed Road Renewal Program   | 1,400                 | -                                | 1,400        | -          | -         | -                                   | -            | -          | 1,400        | -            | -            |
| <b>Total for Roads</b>  | <b>20,624</b>         | <b>11,742</b>                    | <b>8,835</b> | <b>47</b>  | <b>-</b>  | <b>2,349</b>                        | <b>2,748</b> | <b>-</b>   | <b>6,573</b> | <b>6,454</b> | <b>2,500</b> |

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5 This program is made up of multiple projects which are funded through contributions received from developers in prior years. Developer contributions are held within a statutory reserve and are required to be utilised for specific projects

## Detailed Planned Capital Works Expenditure 2027-2028 (Year 3)...continued

| Capital Works Area  | Project Cost<br>\$000 | Asset expenditure types (\$,000) |              |            |           | Summary of funding sources (\$,000) |              |       |              |               |              |
|---|-----------------------|----------------------------------|--------------|------------|-----------|-------------------------------------|--------------|-------|--------------|---------------|--------------|
|   |                       | New                              | Renewal      | Upgrade    | Expansion | Grants / Contributions              |              | Sales | Council Cash | Reserves      | Borrowings   |
|   |                       |                                  |              |            |           | Confirmed                           | Unconfirmed  |       |              |               |              |
| <b>Footpaths and Cycleways</b>  |                       |                                  |              |            |           |                                     |              |       |              |               |              |
| Footpath Renewal Program  | 500                   | -                                | 500          | -          | -         | -                                   | -            | -     | 500          | -             | -            |
| Great Victorian Rail Trail - Renewal Works <sup>2</sup>                                 | 700                   | -                                | 700          | -          | -         | -                                   | 675          | -     | 25           | -             | -            |
| High Street and William Street, Wallan - Missing Link Footpath                          | 251                   | 251                              | -            | -          | -         | -                                   | -            | -     | 251          | -             | -            |
| High Street, Seymour - Missing Link Footpath - Design <sup>1</sup>                      | 93                    | 93                               | -            | -          | -         | -                                   | -            | -     | 93           | -             | -            |
| Mia Mia Road, Broadford - Missing Link Footpath - Construction                          | 232                   | 232                              | -            | -          | -         | -                                   | -            | -     | 232          | -             | -            |
| <b>Total for Footpaths and Cycleways</b>  | <b>1,776</b>          | <b>576</b>                       | <b>1,200</b> | -          | -         | -                                   | <b>675</b>   | -     | <b>1,101</b> | -             | -            |
| <b>Bridges</b>  |                       |                                  |              |            |           |                                     |              |       |              |               |              |
| Bridge Renewal Program  | 580                   | -                                | 580          | -          | -         | -                                   | -            | -     | 580          | -             | -            |
| <b>Total for Bridges</b>  | <b>580</b>            | -                                | <b>580</b>   | -          | -         | -                                   | -            | -     | <b>580</b>   | -             | -            |
| <b>Drainage</b>   |                       |                                  |              |            |           |                                     |              |       |              |               |              |
| Mitchell Street, Kilmore - Underground drainage   | 280                   | 280                              | -            | -          | -         | -                                   | -            | -     | 280          | -             | -            |
| <b>Total for Drainage</b>   | <b>280</b>            | <b>280</b>                       | -            | -          | -         | -                                   | -            | -     | <b>280</b>   | -             | -            |
| <b>Recreational Leisure and Community Facilities</b>                                    |                       |                                  |              |            |           |                                     |              |       |              |               |              |
| Beveridge Central ICP - Active Open Space SR-01iii - Construction - Year 2 <sup>1</sup> | 7,500                 | 7,500                            | -            | -          | -         | -                                   | -            | -     | -            | 7,500         | -            |
| Beveridge Central ICP - Strategic Land Development                                      | 1,284                 | 1,284                            | -            | -          | -         | -                                   | -            | -     | -            | 1,284         | -            |
| Butlers Road, Kilmore - Active Open Space - Design <sup>1</sup>                         | 410                   | 410                              | -            | -          | -         | -                                   | -            | -     | -            | 410           | -            |
| Harley Hammond Reserve, Broadford - Tennis Courts and Lighting <sup>2</sup>             | 870                   | -                                | 870          | -          | -         | -                                   | 300          | -     | 570          | -             | -            |
| Local Parks - Playspace Renewal and Upgrade Program                                     | 300                   | -                                | 150          | 150        | -         | -                                   | -            | -     | 300          | -             | -            |
| Lockerbie - Active Open Space AR01i - Planning <sup>1</sup>                             | 151                   | 151                              | -            | -          | -         | -                                   | -            | -     | -            | 151           | -            |
| Lockerbie North DCP - Active Open Space OS01ii - Construction - Year 1 <sup>1</sup>     | 4,739                 | 4,739                            | -            | -          | -         | -                                   | -            | -     | -            | 4,739         | -            |
| Newbridge Recreation Reserve, Wallan East - Construction - Year 1 <sup>1&amp;2</sup>    | 7,245                 | 7,245                            | -            | -          | -         | -                                   | 4,658        | -     | -            | 800           | 1,787        |
| <b>Total for Recreational Leisure and Community Facilities</b>                          | <b>22,499</b>         | <b>21,329</b>                    | <b>1,020</b> | <b>150</b> | -         | -                                   | <b>4,958</b> | -     | <b>870</b>   | <b>14,884</b> | <b>1,787</b> |
| <b>Waste Management</b>   |                       |                                  |              |            |           |                                     |              |       |              |               |              |
| Mitchell Landfill Cell 6 and 7 Capping - Construction                                   | 2,445                 | -                                | 2,445        | -          | -         | -                                   | -            | -     | -            | 2,445         | -            |
| <b>Total for Waste Management</b>   | <b>2,445</b>          | -                                | <b>2,445</b> | -          | -         | -                                   | -            | -     | -            | <b>2,445</b>  | -            |

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## Detailed Planned Capital Works Expenditure 2027-2028 (Year 3)...continued

| Capital Works Area  | Project Cost<br>\$000 | Asset expenditure types (\$,000) |               |            |            | Summary of funding sources (\$'000) |               |            |               |               |              |
|---|-----------------------|----------------------------------|---------------|------------|------------|-------------------------------------|---------------|------------|---------------|---------------|--------------|
|   |                       | New                              | Renewal       | Upgrade    | Expansion  | Grants / Contributions              |               | Sales      | Council Cash  | Reserves      | Borrowings   |
|   |                       |                                  |               |            |            | Confirmed                           | Unconfirmed   |            |               |               |              |
| <b>Parks, Open Space and Streetscapes</b>   |                       |                                  |               |            |            |                                     |               |            |               |               |              |
| Colin Officer Flora Reserve, Broadford - Tracks upgrade program - Construction <sup>1</sup> | 145                   | -                                | -             | 145        | -          | -                                   | -             | -          | 145           | -             | -            |
| Minor Path Renewal Program  | 40                    | -                                | 40            | -          | -          | -                                   | -             | -          | 40            | -             | -            |
| Monument Hill, Kilmore - Management Plan Implementation                                     | 52                    | -                                | -             | 52         | -          | -                                   | -             | -          | 52            | -             | -            |
| Park and Open Space Furniture Renewal Program   | 40                    | -                                | 40            | -          | -          | -                                   | -             | -          | 40            | -             | -            |
| Public Art  | 20                    | 20                               | -             | -          | -          | -                                   | -             | -          | 20            | -             | -            |
| Waste Enclosure Renewal Program   | 25                    | -                                | 25            | -          | -          | -                                   | -             | -          | 25            | -             | -            |
| <b>Total for Parks, Open Space and Streetscapes</b>   | <b>322</b>            | <b>20</b>                        | <b>105</b>    | <b>197</b> | <b>-</b>   | <b>-</b>                            | <b>-</b>      | <b>-</b>   | <b>322</b>    | <b>-</b>      | <b>-</b>     |
| <b>Off Street Car Parks</b>   |                       |                                  |               |            |            |                                     |               |            |               |               |              |
| DDA Parking Upgrades  | 30                    | -                                | -             | 30         | -          | -                                   | -             | -          | 30            | -             | -            |
| <b>Total for Off Street Car Parks</b>   | <b>30</b>             | <b>-</b>                         | <b>-</b>      | <b>30</b>  | <b>-</b>   | <b>-</b>                            | <b>-</b>      | <b>-</b>   | <b>30</b>     | <b>-</b>      | <b>-</b>     |
| <b>TOTAL INFRASTRUCTURE</b>   | <b>48,556</b>         | <b>33,947</b>                    | <b>14,185</b> | <b>424</b> | <b>-</b>   | <b>2,349</b>                        | <b>8,381</b>  | <b>-</b>   | <b>9,756</b>  | <b>23,783</b> | <b>4,287</b> |
| <b>TOTAL CAPITAL WORKS</b>  | <b>85,453</b>         | <b>64,833</b>                    | <b>19,387</b> | <b>720</b> | <b>513</b> | <b>2,349</b>                        | <b>16,856</b> | <b>692</b> | <b>13,956</b> | <b>42,364</b> | <b>9,236</b> |

1 This project is a multi year project which has a budget allocation within more than one financial year

## Detailed Planned Capital Works Expenditure 2028-2029 (Year 4)

| Capital Works Area  | Project Cost<br>\$'000 | Asset expenditure types (\$'000) |              |              |              | Summary of funding sources (\$'000) |               |            |              |              |              |
|---|------------------------|----------------------------------|--------------|--------------|--------------|-------------------------------------|---------------|------------|--------------|--------------|--------------|
|   |                        | New                              | Renewal      | Upgrade      | Expansion    | Grants / Contributions              |               | Sales      | Council Cash | Reserves     | Borrowings   |
|   |                        |                                  |              |              |              | Confirmed                           | Unconfirmed   |            |              |              |              |
| <b>PROPERTY</b>   |                        |                                  |              |              |              |                                     |               |            |              |              |              |
| <b>Buildings</b>  |                        |                                  |              |              |              |                                     |               |            |              |              |              |
| Aquatics Facilities - Renewal and Upgrade Program   | 350                    | -                                | 175          | 175          | -            | -                                   | -             | -          | 350          | -            | -            |
| Asbestos Removal Program  | 40                     | -                                | 40           | -            | -            | -                                   | -             | -          | 40           | -            | -            |
| Beveridge North West ICP - Community Centre CI-03ii - Planning - Year 2 <sup>1</sup>              | 294                    | 294                              | -            | -            | -            | -                                   | -             | -          | -            | 294          | -            |
| Beveridge North West ICP - Community Centre CI-06ii - Design <sup>1</sup>                         | 1,324                  | 1,324                            | -            | -            | -            | -                                   | -             | -          | -            | 1,324        | -            |
| Building Structural Defects and Fitout Renewal Program  | 793                    | -                                | 793          | -            | -            | -                                   | -             | -          | 793          | -            | -            |
| HVAC Renewal Program  | 50                     | -                                | 50           | -            | -            | -                                   | -             | -          | 50           | -            | -            |
| Lockerbie DCP - Community Centre CI02iv - Construction - Year 2 <sup>1&amp;2</sup>                | 10,247                 | 10,247                           | -            | -            | -            | -                                   | 7,735         | -          | -            | 2,512        | -            |
| Lockerbie North DCP - Community Centre C02iii - Construction - Year 2 <sup>1&amp;2</sup>          | 20,493                 | 20,493                           | -            | -            | -            | -                                   | 18,349        | -          | -            | 2,144        | -            |
| Lockerbie North DCP - Sports Pavilion OS02iii - Construction - Year 2 <sup>1</sup>                | 971                    | 971                              | -            | -            | -            | -                                   | -             | -          | -            | 971          | -            |
| Public Toilet Plan Implementation   | 259                    | -                                | 259          | -            | -            | -                                   | -             | -          | 259          | -            | -            |
| Security Strategy Implementation  | 100                    | -                                | 100          | -            | -            | -                                   | -             | -          | 100          | -            | -            |
| Seymour Sports and Aquatic Centre - Facility Extension - Construction - Year 1 <sup>1&amp;2</sup> | 1,449                  | -                                | -            | -            | 1,449        | -                                   | 725           | -          | -            | -            | 724          |
| Shade Sail Renewal  | 10                     | -                                | 10           | -            | -            | -                                   | -             | -          | 10           | -            | -            |
| Solar Installation on Council Buildings Program   | 71                     | 71                               | -            | -            | -            | -                                   | -             | -          | 71           | -            | -            |
| Sports Facilities Changeroom Redevelopment Program <sup>2</sup>                                   | 828                    | -                                | -            | 828          | -            | -                                   | 518           | -          | 310          | -            | -            |
| Springridge Community Centre, Wallan - Planning <sup>1</sup>                                      | 140                    | 140                              | -            | -            | -            | -                                   | -             | -          | -            | 140          | -            |
| Sustainability Actions - Small Council sites program  | 50                     | 50                               | -            | -            | -            | -                                   | -             | -          | 50           | -            | -            |
| Tootle Street Community Facility, Kilmore - Construction - Year 1 <sup>1&amp;2</sup>              | 10,247                 | 10,247                           | -            | -            | -            | -                                   | 6,987         | -          | -            | -            | 3,260        |
| <b>Total for Buildings</b>  | <b>47,716</b>          | <b>43,837</b>                    | <b>1,427</b> | <b>1,003</b> | <b>1,449</b> | -                                   | <b>34,314</b> | -          | <b>2,033</b> | <b>7,385</b> | <b>3,984</b> |
| <b>Land</b>   |                        |                                  |              |              |              |                                     |               |            |              |              |              |
| Strategic Land Acquisition  | 3,623                  | 3,623                            | -            | -            | -            | -                                   | -             | -          | -            | -            | 3,623        |
| <b>Total for Land</b>   | <b>3,623</b>           | <b>3,623</b>                     | -            | -            | -            | -                                   | -             | -          | -            | -            | <b>3,623</b> |
| <b>TOTAL PROPERTY</b>   | <b>51,339</b>          | <b>47,460</b>                    | <b>1,427</b> | <b>1,003</b> | <b>1,449</b> | -                                   | <b>34,314</b> | -          | <b>2,033</b> | <b>7,385</b> | <b>7,607</b> |
| <b>PLANT AND EQUIPMENT</b>  |                        |                                  |              |              |              |                                     |               |            |              |              |              |
| <b>Vehicles, Plant, Machinery and Equipment</b>   |                        |                                  |              |              |              |                                     |               |            |              |              |              |
| Fleet Renewal Program   | 850                    | -                                | 850          | -            | -            | -                                   | -             | 345        | 505          | -            | -            |
| Plant Renewal Program   | 1,266                  | -                                | 1,266        | -            | -            | -                                   | -             | 321        | 945          | -            | -            |
| <b>Total for Vehicles, Plant, Machinery and Equipment</b>   | <b>2,116</b>           | -                                | <b>2,116</b> | -            | -            | -                                   | -             | <b>666</b> | <b>1,450</b> | -            | -            |

1 This project is a multi year project which has a budget allocation within more than one financial year

2 Delivery of project is dependent on securing external grants/contributions, which is currently unconfirmed. The project will be revisited by Council if external grants/contributions is not secured and alternate funding is not identified

## Detailed Planned Capital Works Expenditure 2028-2029 (Year 4)...continued

| Capital Works Area  | Project Cost<br>\$000 | Asset expenditure types (\$,000) |              |            |           | Summary of funding sources (\$'000) |             |            |              |            |            |
|---|-----------------------|----------------------------------|--------------|------------|-----------|-------------------------------------|-------------|------------|--------------|------------|------------|
|   |                       | New                              | Renewal      | Upgrade    | Expansion | Grants / Contributions              |             | Sales      | Council Cash | Reserves   | Borrowings |
|   |                       |                                  |              |            |           | Confirmed                           | Unconfirmed |            |              |            |            |
| <b>Computers &amp; Telecommunications</b>   |                       |                                  |              |            |           |                                     |             |            |              |            |            |
| Hardware Renewal Program  | 451                   | -                                | 451          | -          | -         | -                                   | -           | -          | 451          | -          | -          |
| Internet of Things Program  | 54                    | 54                               | -            | -          | -         | -                                   | -           | -          | 54           | -          | -          |
| Mobility and AV Renewal   | 81                    | -                                | 81           | -          | -         | -                                   | -           | -          | 81           | -          | -          |
| Network Upgrade and Optimisation Program  | 144                   | -                                | -            | 144        | -         | -                                   | -           | -          | 144          | -          | -          |
| <b>Total for Computers &amp; Telecommunications</b>   | <b>730</b>            | <b>54</b>                        | <b>532</b>   | <b>144</b> | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>-</b>   | <b>730</b>   | <b>-</b>   | <b>-</b>   |
| <b>Fixtures Fittings and Furniture</b>  |                       |                                  |              |            |           |                                     |             |            |              |            |            |
| Christmas Decorations   | 36                    | 36                               | -            | -          | -         | -                                   | -           | -          | 36           | -          | -          |
| Filtered Water Tap Replacement Program  | 23                    | -                                | 23           | -          | -         | -                                   | -           | -          | 23           | -          | -          |
| <b>Total for Fixtures Fittings and Furniture</b>  | <b>59</b>             | <b>36</b>                        | <b>23</b>    | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>-</b>   | <b>59</b>    | <b>-</b>   | <b>-</b>   |
| <b>Library Books</b>  |                       |                                  |              |            |           |                                     |             |            |              |            |            |
| Library Stock Renewal   | 200                   | -                                | 200          | -          | -         | -                                   | -           | -          | 200          | -          | -          |
| <b>Total for Library Books</b>  | <b>200</b>            | <b>-</b>                         | <b>200</b>   | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>-</b>   | <b>200</b>   | <b>-</b>   | <b>-</b>   |
| <b>TOTAL PLANT AND EQUIPMENT</b>  | <b>3,105</b>          | <b>90</b>                        | <b>2,871</b> | <b>144</b> | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>666</b> | <b>2,439</b> | <b>-</b>   | <b>-</b>   |
| <b>INFRASTRUCTURE</b>   |                       |                                  |              |            |           |                                     |             |            |              |            |            |
| <b>Roads</b>  |                       |                                  |              |            |           |                                     |             |            |              |            |            |
| Clarke Street, Kilmore - Construction of roundabout at intersection of future John Street link road | 500                   | 500                              | -            | -          | -         | -                                   | -           | -          | 350          | 150        | -          |
| Culvert Renewal Program   | 406                   | -                                | 406          | -          | -         | -                                   | -           | -          | 406          | -          | -          |
| Flood warning system replacement  | 28                    | -                                | 28           | -          | -         | -                                   | -           | -          | 28           | -          | -          |
| Kerb and Channel Renewal Program  | 676                   | -                                | 676          | -          | -         | -                                   | -           | -          | 676          | -          | -          |
| Powlett Street, Broadford - Road Upgrade  | 595                   | -                                | -            | 595        | -         | -                                   | -           | -          | -            | -          | 595        |
| Road Upgrade Program - Design   | 124                   | -                                | -            | 124        | -         | -                                   | -           | -          | 124          | -          | -          |
| Sealed Road Renewal Program   | 6,778                 | -                                | 6,778        | -          | -         | 2,349                               | -           | -          | 4,429        | -          | -          |
| Town entry signs  | 40                    | 40                               | -            | -          | -         | -                                   | -           | -          | 40           | -          | -          |
| Traffic Management Program  | 155                   | 155                              | -            | -          | -         | -                                   | -           | -          | 155          | -          | -          |
| Unsealed Road Renewal Program   | 1,578                 | -                                | 1,578        | -          | -         | -                                   | -           | -          | 1,578        | -          | -          |
| <b>Total for Roads</b>  | <b>10,880</b>         | <b>695</b>                       | <b>9,466</b> | <b>719</b> | <b>-</b>  | <b>2,349</b>                        | <b>-</b>    | <b>-</b>   | <b>7,786</b> | <b>150</b> | <b>595</b> |
| <b>Footpaths and Cycleways</b>  |                       |                                  |              |            |           |                                     |             |            |              |            |            |
| Callen Street, Seymour - Missing Link Footpath  | 191                   | 191                              | -            | -          | -         | -                                   | -           | -          | 191          | -          | -          |
| Darraweit Road, Wallan - Missing Link Footpath  | 174                   | 174                              | -            | -          | -         | -                                   | -           | -          | 174          | -          | -          |
| Footpath Renewal Program  | 586                   | -                                | 586          | -          | -         | -                                   | -           | -          | 586          | -          | -          |
| Kilmore Creek Shared Pathway  | 902                   | 902                              | -            | -          | -         | -                                   | -           | -          | -            | -          | 902        |
| <b>Total for Footpaths and Cycleways</b>  | <b>1,853</b>          | <b>1,267</b>                     | <b>586</b>   | <b>-</b>   | <b>-</b>  | <b>-</b>                            | <b>-</b>    | <b>-</b>   | <b>951</b>   | <b>-</b>   | <b>902</b> |

## Detailed Planned Capital Works Expenditure 2028-2029 (Year 4)...continued

| Capital Works Area   | Project Cost<br>\$'000 | Asset expenditure types (\$,000) |              |            |              | Summary of funding sources (\$'000) |              |          |              |              |              |
|--|------------------------|----------------------------------|--------------|------------|--------------|-------------------------------------|--------------|----------|--------------|--------------|--------------|
|  |                        | New                              | Renewal      | Upgrade    | Expansion    | Grants / Contributions              |              | Sales    | Council Cash | Reserves     | Borrowings   |
|  |                        |                                  |              |            |              | Confirmed                           | Unconfirmed  |          |              |              |              |
| <b>Bridges</b>   |                        |                                  |              |            |              |                                     |              |          |              |              |              |
| Bridge Renewal Program   | 676                    | -                                | 676          | -          | -            | -                                   | -            | -        | 676          | -            | -            |
| <b>Total for Bridges</b>   | <b>676</b>             | <b>-</b>                         | <b>676</b>   | <b>-</b>   | <b>-</b>     | <b>-</b>                            | <b>-</b>     | <b>-</b> | <b>676</b>   | <b>-</b>     | <b>-</b>     |
| <b>Drainage</b>  |                        |                                  |              |            |              |                                     |              |          |              |              |              |
| Drainage Upgrade Program   | 52                     | -                                | -            | 52         | -            | -                                   | -            | -        | 52           | -            | -            |
| Foley Avenue, Seymour - Drainage Improvement Works   | 52                     | -                                | -            | 52         | -            | -                                   | -            | -        | 52           | -            | -            |
| <b>Total for Drainage</b>  | <b>104</b>             | <b>-</b>                         | <b>-</b>     | <b>104</b> | <b>-</b>     | <b>-</b>                            | <b>-</b>     | <b>-</b> | <b>104</b>   | <b>-</b>     | <b>-</b>     |
| <b>Recreational Leisure and Community Facilities</b>   |                        |                                  |              |            |              |                                     |              |          |              |              |              |
| Butlers Road, Kilmore - Active Open Space - Construction - Year 1 <sup>1&amp;2</sup>                   | 2,500                  | 2,500                            | -            | -          | -            | -                                   | 1,250        | -        | -            | -            | 1,250        |
| Chittick Park, Seymour - Master Plan Implementation  | 518                    | 518                              | -            | -          | -            | -                                   | -            | -        | -            | -            | 518          |
| Dog Park Program - Broadford fenced dog off lead park <sup>2</sup>                                     | 207                    | 207                              | -            | -          | -            | -                                   | 103          | -        | 104          | -            | -            |
| Kings Park Reserve, Seymour - Back Oval Renewal and Lighting Upgrade - Construction <sup>1&amp;2</sup> | 518                    | -                                | 518          | -          | -            | -                                   | 259          | -        | 259          | -            | -            |
| Kings Park, Seymour - Cricket Nets and Little Athletics Facilities <sup>2</sup>                        | 414                    | -                                | 414          | -          | -            | -                                   | 259          | -        | 155          | -            | -            |
| Local Parks - Playspace Renewal and Upgrade Program  | 300                    | -                                | 150          | 150        | -            | -                                   | -            | -        | 300          | -            | -            |
| Lockerbie - Active Open Space AR01ii - Design <sup>1</sup>   | 1,081                  | 1,081                            | -            | -          | -            | -                                   | -            | -        | -            | 1,081        | -            |
| Lockerbie North DCP - Active Open Space OS01iii - Construction - Year 2 <sup>1</sup>                   | 4,739                  | 4,739                            | -            | -          | -            | -                                   | -            | -        | -            | 4,739        | -            |
| Newbridge Recreation Reserve, Wallan East - Construction - Year 2 <sup>1&amp;2</sup>                   | 7,245                  | 7,245                            | -            | -          | -            | -                                   | 4,658        | -        | -            | 800          | 1,787        |
| Pyalong Recreation Reserve - Master Plan Implementation <sup>2</sup>                                   | 518                    | -                                | -            | 518        | -            | -                                   | 259          | -        | 259          | -            | -            |
| <b>Total for Recreational Leisure and Community Facilities</b>   | <b>18,040</b>          | <b>16,290</b>                    | <b>1,082</b> | <b>668</b> | <b>-</b>     | <b>-</b>                            | <b>6,788</b> | <b>-</b> | <b>1,077</b> | <b>6,620</b> | <b>3,555</b> |
| <b>Waste Management</b>  |                        |                                  |              |            |              |                                     |              |          |              |              |              |
| Wallan Resource Recovery Centre - Construction - Year 1 <sup>1</sup>                                   | 4,000                  | -                                | -            | -          | 4,000        | -                                   | -            | -        | -            | 2,000        | 2,000        |
| <b>Total for Waste Management</b>  | <b>4,000</b>           | <b>-</b>                         | <b>-</b>     | <b>-</b>   | <b>4,000</b> | <b>-</b>                            | <b>-</b>     | <b>-</b> | <b>-</b>     | <b>2,000</b> | <b>2,000</b> |
| <b>Parks, Open Space and Streetscapes</b>  |                        |                                  |              |            |              |                                     |              |          |              |              |              |
| Hidden Valley, Wallan - Environmental Reserve  | 52                     | 52                               | -            | -          | -            | -                                   | -            | -        | 52           | -            | -            |
| Minor Path Renewal Program   | 54                     | -                                | 54           | -          | -            | -                                   | -            | -        | 54           | -            | -            |
| Open Space Reserves - Road/Carpark Renewal Program   | 104                    | -                                | 104          | -          | -            | -                                   | -            | -        | 104          | -            | -            |
| Park and Open Space Furniture Renewal Program  | 54                     | -                                | 54           | -          | -            | -                                   | -            | -        | 54           | -            | -            |
| Public Art   | 21                     | 21                               | -            | -          | -            | -                                   | -            | -        | 21           | -            | -            |
| Tooborac Recreation Reserve - Free Camping Site establishment <sup>2</sup>                             | 155                    | 155                              | -            | -          | -            | -                                   | 57           | -        | 98           | -            | -            |
| Waste Enclosure Renewal Program  | 34                     | -                                | 34           | -          | -            | -                                   | -            | -        | 34           | -            | -            |
| <b>Total for Parks, Open Space and Streetscapes</b>  | <b>474</b>             | <b>228</b>                       | <b>246</b>   | <b>-</b>   | <b>-</b>     | <b>-</b>                            | <b>57</b>    | <b>-</b> | <b>417</b>   | <b>-</b>     | <b>-</b>     |

1 This project is a multi year project which has a budget allocation within more than one financial year

2 Delivery of project is dependent on securing external grants/contributions, which is currently unconfirmed. The project will be revisited by Council if external grants/contributions is not secured and alternate funding is not identified

### Detailed Planned Capital Works Expenditure 2028-2029 (Year 4)...continued

| Capital Works Area                    | Project Cost<br>\$000 | Asset expenditure types (\$,000) |               |              |              | Summary of funding sources (\$'000) |               |            |               |               |               |
|---------------------------------------|-----------------------|----------------------------------|---------------|--------------|--------------|-------------------------------------|---------------|------------|---------------|---------------|---------------|
|                                       |                       | New                              | Renewal       | Upgrade      | Expansion    | Grants / Contributions              |               | Sales      | Council Cash  | Reserves      | Borrowings    |
|                                       |                       |                                  |               |              |              | Confirmed                           | Unconfirmed   |            |               |               |               |
| <b>Off Street Car Parks</b>           |                       |                                  |               |              |              |                                     |               |            |               |               |               |
| DDA Parking Upgrades                  | 30                    | -                                | -             | 30           | -            | -                                   | -             | 30         | -             | -             | -             |
| <b>Total for Off Street Car Parks</b> | <b>30</b>             | <b>-</b>                         | <b>-</b>      | <b>30</b>    | <b>-</b>     | <b>-</b>                            | <b>-</b>      | <b>30</b>  | <b>-</b>      | <b>-</b>      | <b>-</b>      |
| <b>TOTAL INFRASTRUCTURE</b>           | <b>36,057</b>         | <b>18,480</b>                    | <b>12,056</b> | <b>1,521</b> | <b>4,000</b> | <b>2,349</b>                        | <b>6,845</b>  | <b>-</b>   | <b>11,041</b> | <b>8,770</b>  | <b>7,052</b>  |
| <b>TOTAL CAPITAL WORKS</b>            | <b>90,501</b>         | <b>66,030</b>                    | <b>16,354</b> | <b>2,668</b> | <b>5,449</b> | <b>2,349</b>                        | <b>41,159</b> | <b>666</b> | <b>15,513</b> | <b>16,155</b> | <b>14,659</b> |



Mount Piper Kindergarten



Goulburn River at sunset, Seymour

1 Delivery of project is dependent on securing external grants/contributions, which is currently unconfirmed. The project will be revisited by Council if external grants/contributions is not secured and alternate funding is not identified

## Appendix E

### Projects fully funded through unconfirmed grants (2025-2026 to 2028-2029)

There are a number of projects that Council are forecasting to advocate for over the medium term; however, delivery of these projects is fully dependent on securing external grants/contributions, which are currently unconfirmed. Due to the uncertain nature of grant funding available in future years, these projects have not been included within our projections of capital works expenditure and therefore are excluded from the Statement of Capital Works (page 36).

| Project   | Project Cost<br>\$000 | Asset expenditure types (\$,000) |         |         |           | Summary of funding sources (\$'000) |             |       |              |          |            | Anticipated delivery<br>year |
|---|-----------------------|----------------------------------|---------|---------|-----------|-------------------------------------|-------------|-------|--------------|----------|------------|------------------------------|
|   |                       | New                              | Renewal | Upgrade | Expansion | Grants / Contributions              |             | Sales | Council Cash | Reserves | Borrowings |                              |
|   |                       |                                  |         |         |           | Confirmed                           | Unconfirmed |       |              |          |            |                              |
| Relief Centre Generators Connection Point - Kilmore                               | 41                    | 41                               | -       | -       | -         | -                                   | 41          | -     | -            | -        | -          | 2025-2026 (Year 1)           |
| Ryan's Road, Clonbinane - Flood Warning System at Sunday Creek Crossing           | 100                   | -                                | -       | 100     | -         | -                                   | 100         | -     | -            | -        | -          | 2025-2026 (Year 1)           |
| Beveridge Recreation Reserve Activation - Netball Tennis Courts                   | 640                   | 640                              | -       | -       | -         | -                                   | 640         | -     | -            | -        | -          | 2026-2027 (Year 2)           |
| Greenhill Reserve, Wallan - Netball Court and Drainage Improvement - Construction | 290                   | -                                | 290     | -       | -         | -                                   | 290         | -     | -            | -        | -          | 2026-2027 (Year 2)           |
| Hamilton Street / High Street, Broadford Intersection Upgrade - Design            | 594                   | -                                | -       | 594     | -         | -                                   | 594         | -     | -            | -        | -          | 2026-2027 (Year 2)           |
| Kilmore Creek Trail - Construction  | 3,000                 | -                                | -       | 3,000   | -         | -                                   | 3,000       | -     | -            | -        | -          | 2026-2027 (Year 2)           |
| Lockerbie North DCP - Indoor Recreation (F) - Pre-planning                        | 155                   | 155                              | -       | -       | -         | -                                   | 155         | -     | -            | -        | -          | 2026-2027 (Year 2)           |
| Relief centre generators connection point - Wallan                                | 41                    | 41                               | -       | -       | -         | -                                   | 41          | -     | -            | -        | -          | 2026-2027 (Year 2)           |
| Wandong Bushfire Memorial Car Park - Construction                                 | 386                   | -                                | -       | 386     | -         | -                                   | 386         | -     | -            | -        | -          | 2026-2027 (Year 2)           |
| Wandong Kindergarten - Community Entrance Veranda Expansion                       | 750                   | -                                | -       | -       | 750       | -                                   | 750         | -     | -            | -        | -          | 2026-2027 (Year 2)           |
| Delatite Road - Ford Upgrade  | 2,913                 | -                                | -       | 2,913   | -         | -                                   | 2,913       | -     | -            | -        | -          | 2027-2028 (Year 3)           |
| Hamilton Street / High Street, Broadford Intersection Upgrade Construction        | 5,344                 | -                                | -       | 5,344   | -         | -                                   | 5,344       | -     | -            | -        | -          | 2027-2028 (Year 3)           |
| Victoria Street, Seymour - Kindergarten Expansion Project - Design                | 126                   | -                                | -       | -       | 126       | -                                   | 126         | -     | -            | -        | -          | 2027-2028 (Year 3)           |
| Anzac Avenue Streetscape - Construction   | 2,898                 | 2,898                            | -       | -       | -         | -                                   | 2,898       | -     | -            | -        | -          | 2028-2029 (Year 4)           |
| Hilldene Industrial Estate  | 9,315                 | 9,315                            | -       | -       | -         | -                                   | 9,315       | -     | -            | -        | -          | 2028-2029 (Year 4)           |
| Kindergarten Expansion Project - Victoria Street Seymour - Construction - Year 1  | 706                   | -                                | -       | -       | 706       | -                                   | 706         | -     | -            | -        | -          | 2028-2029 (Year 4)           |

## Appendix F

### Income Statement by service (grouped by proposed Council Plan strategic objectives)

Please refer to Section 2 (commencing on page 16) for key projects funded within each service.

A brief explanation of each category of income and expenditure seen throughout Appendix F is provided below. However, further explanations have been provided in the tables help to clarify part or most of the corresponding income and expenditure figures. These explanations are not all encompassing.

**Rates and charges** relates to the garbage charge collected via annual rates notices. This also includes supplementary rates for new properties who receive a kerbside service commencing partway through the financial year.

**Statutory fees and fines** relate to fees set by the state government and charged by Council for services provided to the community. This also encompasses fines in line with legalisation and Council's local laws.

**User fees** relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services in line with Appendix A (fees and charges). These include registrations, use of leisure, entertainment and other facilities, and the provision of community services such as kindergartens.

**Grants - operating** include confirmed and unconfirmed grants expected to be recognised or received from State and Federal sources for the purpose of funding the delivery of Council's services.

**Contributions – monetary** refers to contributions from external groups to assist with the delivery of existing Council services or for new projects.

**Other income** includes, but is not limited to, income from interest on bank deposits, interest on unpaid rates, rent and facility hire. It encompasses other income that does not fit into one of the previous income categories.

**Employee costs** refers to salaries, wages, oncosts and Workcover premiums.

**Materials and services** includes payments for contractors, consultants, labour hire, materials and costs associated with services provided to the community.

**Amortisation and depreciation** is an accounting measure which attempts to allocate the value of assets over its useful life for Council's property, plant and equipment including infrastructure assets such as roads, footpath and bridges, as well as landfill airspace.

**Other expenses** refers to a range of unclassified expenditure including the Environmental Protection Authority (EPA) waste levy, councillor allowances, bank fees and audit fees. It encompasses other expenditure that does not fit into one of the previous expense categories.

**Overhead allocation** refers to the apportionment of management costs incurred to assist with the delivery of services.

## Strategic Objective 1

Grow the local economy by supporting local business, attracting investment, enhancing key infrastructure and facilitating innovation to ensure long-term prosperity for the community.

| Economic Development and Tourism                        | 2025-2026 Budget<br>(\$'000) | Explanation  |
|---|------------------------------|--|
| <b>Income</b>   |                              |  |
| User fees   | \$4                          |  |
| <b>Total: Income</b>                                    | <b>\$4</b>                   |  |
|   |                              |  |
| <b>Expenses</b>   |                              |  |
| Employee Expenses                                       | \$745                        |  |
| Materials and Services                                  | \$264                        | - Delivery of Economic Development Strategy initiatives<br>- Visitor Information Centre facility costs (including cleaning)<br>- Regional Tourism Board Contribution |
| Other expenses  | \$11                         |  |
| Overhead Allocation                                     | \$113                        |  |
| <b>Total: Expenses</b>                                  | <b>\$1,133</b>               |  |
| <b>Total Net Cost: Economic Development and Tourism</b> | <b>(\$1,129)</b>             |  |

| Statutory Planning and Building                        | 2025-2026 Budget<br>(\$'000) | Explanation |
|--|------------------------------|-------------|
| <b>Income</b>  |                              |             |
| Statutory fees and fines                               | \$890                        |             |
| User fees  | \$886                        |             |
| <b>Total: Income</b>                                   | <b>\$1,776</b>               |             |
|  |                              |             |
| <b>Expenses</b>  |                              |             |
| Employee Expenses                                      | \$2,656                      |             |
| Materials and Services                                 | \$186                        |             |
| Other expenses   | \$3                          |             |
| Overhead Allocation                                    | \$218                        |             |
| <b>Total: Expenses</b>                                 | <b>\$3,063</b>               |             |
| <b>Total Net Cost: Statutory Planning and Building</b> | <b>(\$1,287)</b>             |             |

## Strategic Objective 1...continued

| Strategic Planning and Urban Design                        | 2025-2026 Budget<br>(\$'000) | Explanation  |
|--|------------------------------|--|
| <b>Income</b>  |                              |  |
| User fees  | \$5                          |  |
| Grants - Operating   | \$62                         |  |
| <b>Total: Income</b>                                       | <b>\$67</b>                  |  |
| <b>Expenses</b>  |                              |  |
| Employee Expenses  | \$974                        |  |
| Materials and Services                                     | \$744                        | - Delivery of urban design and strategic planning projects |
| Other expenses   | \$1                          |  |
| Overhead Allocation  | \$193                        |  |
| <b>Total: Expenses</b>                                     | <b>\$1,912</b>               |  |
| <b>Total Net Cost: Strategic Planning and Urban Design</b> | <b>(\$1,845)</b>             |  |



*School Crossing Supervisor, Broadford*



*Pickett Walk, Wandong*

## Strategic Objective 2

Enhance the quality of life in our communities by investing in partnerships, services, programs that improve health and wellbeing outcomes and support community equity and inclusion.

| Children Services                        | 2025-2026 Budget<br>(\$'000) | Explanation  |
|--|------------------------------|--|
| <b>Income</b>                            |                              |  |
| User fees                                | \$2                          |  |
| Grants - Operating                       | \$6,361                      | - Government grants to provide free kindergarten service                       |
| <b>Total: Income</b>                     | <b>\$6,363</b>               |  |
| <b>Expenses</b>                          |                              |  |
| Employee Expenses                        | \$5,698                      |  |
| Materials and Services                   | \$620                        | - Facility costs (including cleaning)<br>- Program delivery and material costs |
| Other expenses                           | \$47                         |  |
| Overhead Allocation                      | \$284                        |  |
| <b>Total: Expenses</b>                   | <b>\$6,649</b>               |  |
| <b>Total Net Cost: Children Services</b> | <b>(\$286)</b>               |  |

| Immunisations, Maternal and Child Health                        | 2025-2026 Budget<br>(\$'000) | Explanation  |
|---|------------------------------|--|
| <b>Income</b>   |                              |  |
| User fees   | \$33                         |  |
| Grants - Operating  | \$1,415                      |  |
| Other income  | \$20                         |  |
| <b>Total: Income</b>  | <b>\$1,468</b>               |  |
| <b>Expenses</b>   |                              |  |
| Employee Expenses   | \$2,574                      |  |
| Materials and Services  | \$354                        | - Facility costs (including cleaning)<br>- Program delivery and material costs |
| Other expenses  | \$5                          |  |
| Overhead Allocation   | \$132                        |  |
| <b>Total: Expenses</b>  | <b>\$3,065</b>               |  |
| <b>Total Net Cost: Immunisations, Maternal and Child Health</b> | <b>(\$1,597)</b>             |  |

## Strategic Objective 2...continued

| Leisure Centres                                  | 2025-2026 Budget<br>(\$'000) | Explanation   |
|--|------------------------------|---|
| <b>Income</b>                                    |                              |   |
| User fees  | \$3,169                      | - Membership fees<br>- Casual user entry fees   |
| <b>Total: Income</b>                             | <b>\$3,169</b>               |   |
| <b>Expenses</b>                                  |                              |   |
| Employee Expenses                                | \$3,440                      |   |
| Materials and Services                           | \$1,460                      | - Facility costs (including cleaning)<br>- Program delivery costs<br>- Indoor and outdoor pool maintenance                      |
| Depreciation - right of use assets               | \$98                         | - Equipment leases  |
| Other expenses                                   | \$16                         |   |
| Overhead Allocation                              | \$534                        |   |
| <b>Total: Expenses</b>                           | <b>\$5,548</b>               |   |
| <b>Total Net Cost: Leisure Centres</b>           | <b>(\$2,379)</b>             |   |
| Recreation and Open Space                        | 2025-2026 Budget<br>(\$'000) | Explanation   |
| <b>Income</b>                                    |                              |   |
| User fees  | \$118                        |   |
| Other income                                     | \$9                          |   |
| <b>Total: Income</b>                             | <b>\$127</b>                 |   |
| <b>Expenses</b>                                  |                              |   |
| Employee Expenses                                | \$741                        |   |
| Materials and Services                           | \$631                        | - Concept development and forward design<br>- Master planning<br>- Reserve maintenance<br>- Facility costs (including cleaning) |
| Depreciation                                     | \$2,150                      |   |
| Other expenses                                   | \$387                        | - FASA payments   |
| Overhead Allocation                              | \$190                        |   |
| <b>Total: Expenses</b>                           | <b>\$4,099</b>               |   |
| <b>Total Net Cost: Recreation and Open Space</b> | <b>(\$3,972)</b>             |   |

## Strategic Objective 2...continued

| School Crossing Supervisors                        | 2025-2026 Budget<br>(\$'000) | Explanation |
|--|------------------------------|-------------|
| <b>Income</b>                                      |                              |             |
| Grants - Operating                                 | \$170                        |             |
| <b>Total: Income</b>                               | <b>\$170</b>                 |             |
| <b>Expenses</b>                                    |                              |             |
| Employee Expenses                                  | \$372                        |             |
| Materials and Services                             | \$4                          |             |
| Overhead Allocation                                | \$23                         |             |
| <b>Total: Expenses</b>                             | <b>\$399</b>                 |             |
| <b>Total Net Cost: School Crossing Supervisors</b> | <b>(\$229)</b>               |             |

## Strategic Objective 3

Develop spaces that enrich everyday life by supporting sustainable growth, facilitating infrastructure investment, and protecting our natural assets to meet the evolving needs of the community.

| Asset and Property Services                        | 2025-2026 Budget<br>(\$'000) | Explanation   |
|--|------------------------------|---|
| <b>Income</b>                                      |                              |   |
| Other income                                       | \$272                        | - Lease income  |
| <b>Total: Income</b>                               | <b>\$272</b>                 |   |
| <b>Expenses</b>                                    |                              |   |
| Employee Expenses                                  | \$854                        |   |
| Materials and Services                             | \$749                        | - Asset condition audits<br>- Asset system management |
| Depreciation - right of use assets                 | \$148                        |   |
| Other expenses                                     | \$20                         |   |
| Overhead Allocation                                | \$212                        |   |
| <b>Total: Expenses</b>                             | <b>\$1,983</b>               |   |
| <b>Total Net Cost: Asset and Property Services</b> | <b>(\$1,711)</b>             |   |

| Capital Works                        | 2025-2026 Budget<br>(\$'000) | Explanation |
|--------------------------------------|------------------------------|-------------|
| <b>Total: Income</b>                 | <b>\$0</b>                   |             |
| <b>Expenses</b>                      |                              |             |
| Employee Expenses                    | \$592                        |             |
| Materials and Services               | \$100                        |             |
| Overhead Allocation                  | \$215                        |             |
| <b>Total: Expenses</b>               | <b>\$907</b>                 |             |
| <b>Total Net Cost: Capital Works</b> | <b>(\$907)</b>               |             |

## Strategic Objective 3...continued

| Emergency management                        | 2025-2026 Budget<br>(\$'000) | Explanation  |
|---|------------------------------|--|
| <b>Income</b>                               |                              |  |
| Statutory fees and fines                    | \$43                         |  |
| User fees                                   | \$8                          |  |
| Grants - Operating                          | \$100                        |  |
| <b>Total: Income</b>                        | <b>\$151</b>                 |  |
| <b>Expenses</b>                             |                              |  |
| Employee Expenses                           | \$277                        |  |
| Materials and Services                      | \$374                        | - Fire prevention works (slashing)<br>- Roadside fuel reduction works (spraying) |
| Overhead Allocation                         | \$40                         |  |
| <b>Total: Expenses</b>                      | <b>\$691</b>                 |  |
| <b>Total Net Cost: Emergency management</b> | <b>(\$540)</b>               |  |

| Engineering, Transport and Subdivisions                        | 2025-2026 Budget<br>(\$'000) | Explanation  |
|--|------------------------------|--|
| <b>Income</b>  |                              |  |
| User fees  | \$1,991                      | - Supervision and plan checking fees   |
| Contributions - Monetary                                       | \$35                         | - Once off project contributions   |
| Other income   | \$350                        | - ARTC Inland Rail Project   |
| <b>Total: Income</b>   | <b>\$2,376</b>               |  |
| <b>Expenses</b>  |                              |  |
| Employee Expenses  | \$2,147                      |  |
| Materials and Services   | \$707                        | - Traffic counts<br>- Blackspot funding submission preparation<br>- Kings Park, Seymour - Drainage Investigation<br>- Expenditure linked to once off project contributions |
| Overhead Allocation  | \$220                        |  |
| <b>Total: Expenses</b>   | <b>\$3,074</b>               |  |
| <b>Total Net Cost: Engineering, Transport and Subdivisions</b> | <b>(\$698)</b>               |  |

## Strategic Objective 3...continued

| Parks and Gardens                        | 2025-2026 Budget<br>(\$'000) | Explanation   |
|--|------------------------------|---|
| <b>Total: Income</b>                     | <b>\$0</b>                   |   |
|  |                              |   |
| <b>Expenses</b>                          |                              |   |
| Employee Expenses                        | \$2,164                      |   |
| Materials and Services                   | \$1,300                      | - Park and playground maintenance<br>- Oval maintenance<br>- Material purchases |
| Other expenses                           | \$186                        |   |
| Overhead Allocation                      | \$101                        |   |
| <b>Total: Expenses</b>                   | <b>\$3,751</b>               |   |
| <b>Total Net Cost: Parks and Gardens</b> | <b>(\$3,751)</b>             |   |

| Plant and Fleet                        | 2025-2026 Budget<br>(\$'000) | Explanation                                      |
|--|------------------------------|--|
| <b>Income</b>                          |                              |  |
| Other income                           | \$70                         | - Diesel fuel rebate                             |
| <b>Total: Income</b>                   | <b>\$70</b>                  |  |
|  |                              |  |
| <b>Expenses</b>                        |                              |  |
| Employee Expenses                      | \$890                        |  |
| Materials and Services                 | (\$1,169)                    | - Vehicle costs recouped throughout all services |
| Depreciation                           | \$1,741                      |  |
| Depreciation - right of use assets     | \$20                         |  |
| Other expenses                         | \$6                          |  |
| <b>Total: Expenses</b>                 | <b>\$1,488</b>               |  |
| <b>Total Net Cost: Plant and Fleet</b> | <b>(\$1,418)</b>             |  |



*Lighthouse Memorial Park, Seymour*



*Monument Hill, Kilmore*

## Strategic Objective 3...continued

| Road Operations                        | 2025-2026 Budget<br>(\$'000) | Explanation   |
|--|------------------------------|---|
| <b>Income</b>                          |                              |   |
| Grants - Operating                     | \$2,753                      | - Financial Assistance Grant  |
| Other income                           | \$25                         |   |
| <b>Total: Income</b>                   | <b>\$2,778</b>               |   |
| <b>Expenses</b>                        |                              |   |
| Employee Expenses                      | \$2,555                      |   |
| Materials and Services                 | \$4,817                      | - Material purchases for road maintenance<br>- Vegetation reach mowing<br>- Line marking<br>- Street sweeping<br>- Dumped rubbish removal and disposal<br>- Grading and drainage water cart<br>- Bridge maintenance |
| Depreciation                           | \$13,850                     |   |
| Other expenses                         | \$187                        |   |
| Overhead Allocation                    | \$210                        |   |
| <b>Total: Expenses</b>                 | <b>\$21,619</b>              |   |
| <b>Total Net Cost: Road Operations</b> | <b>(\$18,841)</b>            |   |

| Social Planning and Community Infrastructure                        | 2025-2026 Budget<br>(\$'000) | Explanation   |
|---|------------------------------|---|
| <b>Total: Income</b>  | <b>\$0</b>                   |   |
| <b>Expenses</b>   |                              |   |
| Employee Expenses   | \$457                        |   |
| Materials and Services  | \$152                        | - Community infrastructure planning<br>- Feasibility studies<br>- Business case development |
| Overhead Allocation   | \$65                         |   |
| <b>Total: Expenses</b>  | <b>\$674</b>                 |   |
| <b>Total Net Cost: Social Planning and Community Infrastructure</b> | <b>(\$674)</b>               |   |

| Street Lighting                        | 2025-2026 Budget<br>(\$'000) | Explanation                                   |
|--|------------------------------|---|
| User fees                              | \$20                         |   |
| <b>Total: Income</b>                   | <b>\$20</b>                  |   |
| <b>Expenses</b>                        |                              |   |
| Materials and Services                 | \$829                        | - Lighting maintenance<br>- Electricity costs |
| Overhead Allocation                    | \$65                         |   |
| <b>Total: Expenses</b>                 | <b>\$894</b>                 |   |
| <b>Total Net Cost: Street Lighting</b> | <b>(\$874)</b>               |   |

## Strategic Objective 3...continued

| Tree Management                        | 2025-2026 Budget<br>(\$'000) | Explanation   |
|--|------------------------------|---|
| <b>Total: Income</b>                   | <b>\$0</b>                   |   |
|  |                              |   |
| <b>Expenses</b>                        |                              |   |
| Employee Expenses                      | \$253                        |   |
| Materials and Services                 | \$1,536                      | - Tree maintenance contract<br>- Street tree planting program |
| Overhead Allocation                    | \$50                         |   |
| <b>Total: Expenses</b>                 | <b>\$1,839</b>               |   |
| <b>Total Net Cost: Tree Management</b> | <b>(\$1,839)</b>             |   |

| Waste Management                        | 2025-2026 Budget<br>(\$'000) | Explanation  |
|---|------------------------------|--|
| <b>Income</b>                           |                              |  |
| Rates and charges                       | \$13,628                     | - Waste charge   |
| User fees                               | \$733                        | - Transfer station gate fees   |
| Contributions - Monetary                | \$90                         |  |
| Other income                            | \$332                        | - Container Deposit Scheme share income  |
| <b>Total: Income</b>                    | <b>\$14,783</b>              |  |
|   |                              |  |
| <b>Expenses</b>                         |                              |  |
| Employee Expenses                       | \$3,019                      |  |
| Materials and Services                  | \$8,542                      | - Kerbside collection service<br>- FOGO disposal costs<br>- Recyclable disposal costs<br>- Landfill maintenance<br>- EPA auditing requirements<br>- Transfer station waste transport costs |
| Depreciation                            | \$260                        |  |
| Depreciation - right of use assets      | \$880                        |  |
| Amortisation - intangible assets        | \$1,104                      |  |
| Other expenses                          | \$491                        | - EPA waste levy   |
| Overhead Allocation                     | \$382                        |  |
| <b>Total: Expenses</b>                  | <b>\$14,678</b>              |  |
| <b>Total Net Cost: Waste Management</b> | <b>\$105</b>                 |  |

## Strategic Objective 4

Ensure good governance by promoting transparency, building trust, and strengthening connections with the community.

| Communications                        | 2025-2026 Budget<br>(\$'000) | Explanation   |
|---------------------------------------|------------------------------|---|
| <b>Total: Income</b>                  | <b>\$0</b>                   |   |
|                                       |                              |   |
| <b>Expenses</b>                       |                              |   |
| Employee Expenses                     | \$941                        |   |
| Materials and Services                | \$284                        | - Digital and print advertising<br>- Promotional material |
| Overhead Allocation                   | \$99                         |   |
| <b>Total: Expenses</b>                | <b>\$1,324</b>               |   |
| <b>Total Net Cost: Communications</b> | <b>(\$1,324)</b>             |   |

| Councillor and Chief Executive Officer Support                        | 2025-2026 Budget<br>(\$'000) | Explanation             |
|---|------------------------------|-------------------------|
| <b>Total: Income</b>  | <b>\$0</b>                   |                         |
|   |                              |                         |
| <b>Expenses</b>   |                              |                         |
| Employee Expenses   | \$514                        |                         |
| Materials and Services  | \$156                        |                         |
| Other expenses  | \$415                        | - Councillor allowances |
| Overhead Allocation   | \$12                         |                         |
| <b>Total: Expenses</b>  | <b>\$1,097</b>               |                         |
| <b>Total Net Cost: Councillor and Chief Executive Officer Support</b> | <b>(\$1,097)</b>             |                         |

| Customer and Library Services                        | 2025-2026 Budget<br>(\$'000) | Explanation  |
|--|------------------------------|--|
| <b>Income</b>  |                              |  |
| User fees  | \$80                         |  |
| Grants - Operating                                   | \$350                        | - Public Libraries Victoria annual grant funding                               |
| <b>Total: Income</b>                                 | <b>\$430</b>                 |  |
|  |                              |  |
| <b>Expenses</b>                                      |                              |  |
| Employee Expenses                                    | \$2,240                      |  |
| Materials and Services                               | \$494                        | - Facility costs (including cleaning)<br>- Program delivery and material costs |
| Depreciation   | \$190                        |  |
| Depreciation - right of use assets                   | \$82                         |  |
| Other expenses                                       | \$21                         |  |
| Overhead Allocation                                  | \$223                        |  |
| <b>Total: Expenses</b>                               | <b>\$3,250</b>               |  |
| <b>Total Net Cost: Customer and Library Services</b> | <b>(\$2,820)</b>             |  |

## Strategic Objective 4...continued

| Development Contributions                 | 2025-2026 Budget<br>(\$'000) | Explanation |
|---|------------------------------|-------------|
| <b>Total: Income</b>                      | <b>\$0</b>                   |             |
| <b>Expenses</b>                           |                              |             |
| Employee Expenses                         | \$292                        |             |
| Materials and Services                    | \$58                         |             |
| Overhead Allocation                       | \$4                          |             |
| <b>Total: Expenses</b>                    | <b>\$354</b>                 |             |
| Total Net Cost: Development Contributions | (\$354)                      |             |

| Facility Management                 | 2025-2026 Budget<br>(\$'000) | Explanation  |
|-------------------------------------|------------------------------|--|
| <b>Income</b>                       |                              |  |
| Other income                        | \$6                          |  |
| <b>Total: Income</b>                | <b>\$0</b>                   |  |
| <b>Expenses</b>                     |                              |  |
| Employee Expenses                   | \$358                        |  |
| Materials and Services              | \$1,636                      | - Service contracts (cleaning, security, sanitary services, essential services etc.)<br>- Building maintenance |
| Overhead Allocation                 | \$256                        |  |
| <b>Total: Expenses</b>              | <b>\$2,250</b>               |  |
| Total Net Cost: Facility Management | (\$2,250)                    |  |

| Finance                 | 2025-2026 Budget<br>(\$'000) | Explanation  |
|-------------------------|------------------------------|--|
| <b>Income</b>           |                              |  |
| User fees               | \$404                        |  |
| Grants - Operating      | \$100                        |  |
| Other income            | \$3,105                      | - Interest on investments<br>- Interest on overdue rates                 |
| <b>Total: Income</b>    | <b>\$3,609</b>               |  |
| <b>Expenses</b>         |                              |  |
| Employee Expenses       | \$1,632                      |  |
| Materials and Services  | \$655                        | - Debt collection costs<br>- Council owned properties fire services levy |
| Other expenses          | \$1,059                      | - Borrowing costs<br>- Bank fees<br>- Audit costs                        |
| Overhead Allocation     | \$316                        |  |
| <b>Total: Expenses</b>  | <b>\$3,662</b>               |  |
| Total Net Cost: Finance | (\$53)                       |  |

## Strategic Objective 4...continued

| Governance and Corporate Reporting                 | 2025-2026 Budget<br>(\$'000) | Explanation                               |
|--|------------------------------|---|
| <b>Income</b>                                      |                              |   |
| Statutory fees and fines                           | \$71                         | - Council election voting fines           |
| <b>Total: Income</b>                               | <b>\$71</b>                  |   |
| <b>Expenses</b>                                    |                              |   |
| Employee Expenses                                  | \$601                        |   |
| Materials and Services                             | \$362                        | - Corporate memberships and subscriptions |
| Other expenses                                     | \$71                         |   |
| Overhead Allocation                                | \$110                        |   |
| <b>Total: Expenses</b>                             | <b>\$1,144</b>               |   |
| Total Net Cost: Governance and Corporate Reporting | (\$1,073)                    |   |

| Information and Business Transformation                 | 2025-2026 Budget<br>(\$'000) | Explanation   |
|---|------------------------------|---|
| <b>Total: Income</b>                                    | <b>\$0</b>                   |   |
| <b>Expenses</b>   |                              |   |
| Employee Expenses                                       | \$1,856                      |   |
| Materials and Services                                  | \$3,616                      | - Software maintenance and licences<br>- Operational projects |
| Depreciation  | \$528                        |   |
| Amortisation - intangible assets                        | \$598                        |   |
| Overhead Allocation                                     | \$343                        |   |
| <b>Total: Expenses</b>                                  | <b>\$6,941</b>               |   |
| Total Net Cost: Information and Business Transformation | (\$6,941)                    |   |

| Information Services                 | 2025-2026 Budget<br>(\$'000) | Explanation |
|--------------------------------------|------------------------------|-------------|
| <b>Total: Income</b>                 | <b>\$0</b>                   |             |
| <b>Expenses</b>                      |                              |             |
| Employee Expenses                    | \$300                        |             |
| Materials and Services               | \$190                        | - Postage   |
| Overhead Allocation                  | \$52                         |             |
| <b>Total: Expenses</b>               | <b>\$542</b>                 |             |
| Total Net Cost: Information Services | (\$542)                      |             |

## Strategic Objective 4...continued

| People and Culture                        | 2025-2026 Budget<br>(\$'000) | Explanation                      |
|---|------------------------------|----------------------------------|
| <b>Total: Income</b>                      | <b>\$0</b>                   |                                  |
|   |                              |                                  |
| <b>Expenses</b>                           |                              |                                  |
| Employee Expenses                         | \$858                        |                                  |
| Materials and Services                    | \$619                        | - Staff training and development |
| Overhead Allocation                       | \$296                        |                                  |
| <b>Total: Expenses</b>                    | <b>\$1,773</b>               |                                  |
| <b>Total Net Cost: People and Culture</b> | <b>(\$1,773)</b>             |                                  |

| Risk, Insurance, and Occupational Health and Safety                        | 2025-2026 Budget<br>(\$'000) | Explanation  |
|--|------------------------------|--------------|
| Other income   | \$4                          |              |
| <b>Total: Income</b>   | <b>\$4</b>                   |              |
|  |                              |              |
| <b>Expenses</b>  |                              |              |
| Employee Expenses  | \$566                        |              |
| Materials and Services   | \$930                        | - Insurances |
| Overhead Allocation  | \$193                        |              |
| <b>Total: Expenses</b>   | <b>\$1,689</b>               |              |
| <b>Total Net Cost: Risk, Insurance, and Occupational Health and Safety</b> | <b>(\$1,685)</b>             |              |



*Vietnam Veterans Memorial, Seymour*



*Hudson Park, Kilmore*

## Strategic Objective 5

Foster a strong sense of civic pride by improving community amenity and creating opportunities for residents to connect, contribute and celebrate their shared identity.

| Community Development, Positive Ageing and Social Justice                        | 2025-2026 Budget (\$'000) | Explanation                       |
|--|---------------------------|-----------------------------------|
| <b>Income</b>  |                           |                                   |
| User fees  | \$125                     |                                   |
| Grants - Operating   | \$120                     |                                   |
| Contributions - Monetary   | \$2                       |                                   |
| Other income   | \$86                      |                                   |
| <b>Total: Income</b>   | <b>\$333</b>              |                                   |
| <b>Expenses</b>  |                           |                                   |
| Employee Expenses  | \$976                     |                                   |
| Materials and Services   | \$402                     | - Delivery of programs and events |
| Other expenses   | \$22                      |                                   |
| Overhead Allocation  | \$63                      |                                   |
| <b>Total: Expenses</b>   | <b>\$1,463</b>            |                                   |
| <b>Total Net Cost: Community Development, Positive Ageing and Social Justice</b> | <b>(\$1,130)</b>          |                                   |

| Environment                        | 2025-2026 Budget (\$'000) | Explanation  |
|------------------------------------|---------------------------|--|
| <b>Income</b>                      |                           |  |
| User fees                          | \$57                      |  |
| Grants - Operating                 | \$244                     |  |
| <b>Total: Income</b>               | <b>\$301</b>              |  |
| <b>Expenses</b>                    |                           |  |
| Employee Expenses                  | \$544                     |  |
| Materials and Services             | \$1,038                   | - Environmental strategy implementation<br>- Environmental reserve management<br>- Street lighting changover project |
| Other expenses                     | \$29                      |  |
| Overhead Allocation                | \$50                      |  |
| <b>Total: Expenses</b>             | <b>\$1,661</b>            |  |
| <b>Total Net Cost: Environment</b> | <b>(\$1,360)</b>          |  |

## Strategic Objective 5...continued

| Local Laws, Planning Investigations and Compliance                 | 2025-2026 Budget (\$'000) | Explanation  |
|--|---------------------------|--|
| <b>Income</b>  |                           |  |
| Statutory fees and fines   | \$1,575                   |  |
| User fees  | \$1,610                   | - Animal registrations<br>- Environmental Health registrations and fees<br>- Local Laws registrations and fees |
| Grants - Operating   | \$23                      |  |
| <b>Total: Income</b>   | <b>\$3,208</b>            |  |
| <b>Expenses</b>  |                           |  |
| Employee Expenses  | \$2,021                   |  |
| Materials and Services   | \$1,342                   | - Environmental Health contract<br>- Pound / Vet Services  |
| Other expenses   | \$17                      |  |
| Overhead Allocation  | \$210                     |  |
| <b>Total: Expenses</b>   | <b>\$3,590</b>            |  |
| Total Net Cost: Local Laws, Planning Investigations and Compliance | (\$382)                   |  |

| Youth Services                 | 2025-2026 Budget (\$'000) | Explanation                             |
|--------------------------------|---------------------------|---|
| <b>Income</b>                  |                           |   |
| User fees                      | \$1                       |   |
| Grants - Operating             | \$100                     |   |
| Other income                   | \$18                      |   |
| <b>Total: Income</b>           | <b>\$119</b>              |   |
| <b>Expenses</b>                |                           |   |
| Employee Expenses              | \$357                     |   |
| Materials and Services         | \$127                     | - Delivery of youth programs and events |
| Other expenses                 | \$10                      |   |
| Overhead Allocation            | \$21                      |   |
| <b>Total: Expenses</b>         | <b>\$515</b>              |   |
| Total Net Cost: Youth Services | (\$396)                   |   |



Seymour Visitor Information Centre



Broadford Customer and Library Services



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