Mitchell Shire Budget

2026/27

MITCHELL
SHIRE COUNCIL

Adopted 18th May 2026

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 delivers meaningful progress against our Council Plan 2025 - 2029. The Council Plan is the single authoritative document that demonstrates our ambition, establishes our objectives, directs our work and provides a clear roadmap toward the long-term Community Vision for 2050. It brings together our Council Plan and Health and Wellbeing Plan into one integrated framework.

The plan is built around five strategic objectives – growing the economy, enhancing quality of life, developing spaces that enrich everyday life, ensuring good governance and fostering a strong sense of civic pride. Together, these objectives guide how we invest, how we deliver services and how we plan for sustainable growth.

This budget is a practical application of that plan. It translates our strategic direction into funded priorities and measurable action, ensuring we continue to work towards a healthy, connected and thriving Mitchell. Each budget provides the opportunity to test and adjust our priorities and ensure we are doing the right things. Accordingly, we have remained actively engaged with our community - at local events, in meetings, through surveys and in everyday conversations across each ward. Listening is not a one-off exercise. It is an ongoing commitment.

Your ideas and priorities remain influential and help us to adjust our investments against the Council Plan objectives. Your feedback is clear and consistent - safer roads, improved access to sport and recreation facilities, strong local services, healthy local employment, better access to health and support, meaningful opportunities for young people, and growth that respects the character of our townships and rural communities.

Council delivers more than 70 services across the Shire - from maternal and child health and libraries to waste collection, community events and safety programs. At the same time, we are investing in the infrastructure and projects that will shape Mitchell's future and ensure our growing population is supported.

This year's budget has allocated $16.95 million in capital works towards roads and bridges, $1.26 million for footpaths and cycleways, $2.21 million for recreation, leisure and community facilities and $11.63 million for buildings in addition to annual maintenance allocations.

Mitchell continues to experience significant growth, and with that growth comes increasing demand for infrastructure, services and long-term planning. We are one of the fastest growing municipalities in Victoria, and that pace requires deliberate planning and careful financial stewardship. Growth of this scale will unlock enormous opportunities including premium sport and recreation facilities, a stronger local economy and employment opportunities, and an improving range of locally provided services. We will however experience growing pains; many will be frustrated by change, others will dislike the tight fiscal environment that impacts service levels, while others will experience a delay between the provision of housing and the establishment of a community.

It is this context, investing in opportunity while carefully managing the growing pains, that Councillors have considered when developing this budget. Councillors participated in a range of budget workshops and Community Questions and Hearings Committee meetings, examining key areas including asset management and renewal, capital works, financing opportunities and long-term financial planning. This depth of discussion ensured informed decision-making and a clear understanding of the priorities and trade-offs required to deliver this budget.

We have heard clear feedback from the community about road conditions. Councillors responded by reprioritising funding within the budget, resulting in a modest but meaningful ongoing increase in road renewal investment. We have focused on making measured decisions - prioritising essential services, maintaining critical assets and planning responsibly for future investment. We are committed to managing debt prudently, maintaining appropriate reserves and working within the rate cap framework.

It is these types of decisions and commitments that enable our budgeting to remain sustainable over the long term. It enables us to respond to current pressures while safeguarding Council's financial position so we can continue delivering for our community in the years ahead.

Advocacy remains equally important. Many of the major infrastructure needs in our Shire sit beyond Council's direct control. We will continue to press for greater investment from State and Federal Governments, particularly in roads, health services, public transport, schools and affordable housing, to ensure our growing communities receive the support they deserve.

Partnerships are also critical for us as our growth is outpacing the traditional capacity of Local Government to deliver infrastructure and services alone. As one of Victoria's fastest growing municipalities, we must leverage strong relationships with State and Federal Government, industry, and community organisations to bring forward investment, unlock economic opportunities, and ensure our communities have access to the services they need, when they need them. Ultimately, partnerships are not optional, they are fundamental to achieving the Council Plan and Community Vision, ensuring we can deliver better outcomes, faster, and in a way that reflects the scale and ambition of Mitchell Shire's future.

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 $227 million, our focus remains on delivering the services and infrastructure that support everyday life in Mitchell. This budget gives effect to our adopted Council Plan and ensures our investment decisions reflect both the needs of established communities and the rapid growth occurring across the Shire.

We are planning proactively for that growth. To ensure we continue to meet the needs of our expanding communities, we have made clear provision for future services, sporting facilities and community infrastructure, embedding these priorities into our long-term financial and asset planning. As a Council, we are doing everything within our control to prepare for this growth in a responsible and sustainable way. However, the scale and pace of growth means that strong, ongoing partnerships with business, the not-for-profit sector and all levels of government are and continue to be critical to delivering the infrastructure and services our community needs, when they need them.

Roads continue to be a key priority. In response to community feedback, this budget includes an additional $500,000 investment in road renewal - helping address concerns such as potholes and road condition across the network. In a municipality experiencing significant population growth, a safe and reliable transport network is essential, not only for daily travel, but for local business, emergency access and long-term liveability.

We have also heard from the community about the importance of accessible sports facilities, shared paths and tracks. While financial constraints remain, this budget includes targeted investments to support these priorities and improve opportunities for recreation, connection and active living across the Shire. This includes several additional projects funded following community consultation and budget hearings, reflecting the priorities raised by our residents. These include amenities upgrades at Sue Marstaeller Pavilion at LB Davern Reserve in Wandong, footpath works in Broadford, accessible parking improvements on Murchison Street, renewal of the netball courts at Kings Park in Seymour, and the installation of drinking fountains in local parks.

Council recently undertook an organisational restructure to align our workforce to current priorities and prepare for future demand. As our population expands, so too does the need for planning, asset management, community services, customer support, operational teams and regulatory functions. These roles represent targeted investments to strengthen service delivery, improve response times and ensure we are planning effectively for future infrastructure and development.

Ongoing service planning remains a key focus to ensure Council is financially sustainable and responsive to community needs. This includes regularly reviewing the services we deliver to ensure they remain relevant, effective and delivered efficiently. In a constrained financial environment, where cost increases are exceeding income growth - this work enables us to prioritise resources while continuing to deliver valued services.

The budget aligns with our 10-year Financial Plan and Asset Plan, ensuring we manage growth responsibly while maintaining financial sustainability. It has been developed to maintain a balanced operating position, reflecting careful financial management and a continued focus on ensuring our assets are maintained and ready to meet future community needs. If you'd like more detail on the financial position, you can find it on page 32.

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

Partnerships Economy and Communities
Beveridge Station Civic and Community Hub Project Progress partnership opportunities for the development of the Beveridge Station Accommodation and Services Hub Project.
Seymour Community Wellbeing Hub The detailed design phase of the Seymour Community Wellbeing Hub (interim name) is nearing completion, the project set to transition into the construction phase. The Hub will feature a library, a diverse range of community spaces, and dedicated consultation rooms to support a variety of services and programs.
Muyan Community and Children's Centre - Wallan East Complete construction, which will provide early years services with four kindergarten rooms, maternal and child health services and a range of consulting and meeting spaces for the community. Expected completion in mid-2027.
Aquatic Strategy Implementation of the Aquatic Strategy, including broadening the health and wellbeing activities and programs to meet the diverse needs of the community and undertaking key infrastructure improvements to make the leisure spaces more inclusive and accessible.
Economic Development Strategy Implementation of the Economic Development Strategy with a focus on local business attraction and investment and local education and employment.
Increased focus on Community Activation Providing opportunities for increased community connection, engagement and activation through the provision of accessible and inclusive spaces across the Shire such as community hubs, libraries, leisure centres and sporting facilities.
Commitment to Civic Pride and Tackling Illegal Dumping Strengthening efforts to deter illegal dumping and increase civic pride through community education and collaboration with partner agencies to improve amenity and maintain clean, safe, and welcoming public spaces. **Gender Equality Action Plan** Implement the newly adopted Gender Equality action plan.

Organisational Performance
Customer Experience Strategy Continue Customer experience strategic actions including supporting voice of customer
Property Strategy Review Council's property portfolio and develop a protocol for assessing strategic asset value.
Technology Strategy Implement key actions in the newly adopted Technology strategy including progressing data analytics, system improvements, customer experience and cyber security.
Workforce Plan Implement Workforce Plan actions to support a strong workplace culture, building leadership and capability with a focus on improved work practices.
Governance and Councillor Support Deliver the Councillor Professional development training to support good governance.
Financial Sustainability Refine the Financial Plan to support financial sustainability and ensure strong financial management in line with the Council Plan.

Environment, Growth and Infrastructure
Implementation of Climate Emergency Action Plan (CEAP) Implement CEAP as adopted by Council. Key actions- develop sustainability technical specifications for minor works and plant, sustainable fleet policy, sustainable infrastructure policy and community sustainability education.
Road Safety Upgrade Deliver road safety upgrades as part of the "Black Spot Program" and the " Safe Local Roads and Streets Program".
Urban Forest Strategy Growing and caring for our urban forests to contribute to the health and wellbeing of our community.
Industrial Land Strategic Work Actively expanding the Shire's industrial land supply to meet growing demand.
Rural Roadside Management Plan Implementation of the 2025 plan, which defines service standards for road pavement, drainage, signs, and footpaths, aiming to balance safety, community needs, and budgetary resources.

For a full look at the services and projects planned for 2026–2027, head to section 2 on page 18. You'll find a detailed breakdown of how this budget supports the delivery of our Council Plan.

Despite ongoing cost pressures and the demands of a growing population, this budget remains within the Victorian Government's rate cap. Noting that the rate cap has significantly constrained Council's ability to grow revenue in line with rising costs and increasing service demand, we are doing everything within our control to respond. Our planning is sophisticated and informed by learnings from other growth councils, with a clear and prioritised pipeline of projects embedded within our long-term financial and asset planning. While we are well prepared, we now need support to deliver. In a constrained and capped funding environment, Council is actively strengthening partnerships with not-for-profit organisations, government departments and industry, while continuing to advocate strongly for fair and sustainable funding to support our growing community. Rates and charges continue to be Council's primary source of operating revenue, accounting for 34% of our regular income. The overall increase in rate revenue has been limited to 2.75% in accordance with the Fair Go Rates System.

It is important to note that while total revenue is capped, individual rate notices may vary due to annual property valuations undertaken by the State Government. Further detail on rates and revenue can be found in section 4.1.1 on page 44.

Delivering a budget of this scale is a collective effort. I would like to acknowledge the commitment of our Councillors, who have worked constructively and diligently to shape a budget that reflects the priorities set out in the adopted Council Plan. Their considered approach and focus on long-term outcomes ensure this budget supports both current and future needs.

I also extend my thanks to our staff, whose detailed planning, analysis and collaboration across the organisation has made this budget possible.

We remain committed to meaningful engagement with our community and to acting on what we hear. Guided by the Council Plan 2025 - 2029, this budget reflects our continued focus on building a healthy, connected and sustainable Mitchell Shire for the years ahead.

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 (2026-2027 to 2029-2030) several 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 70,000. By 2046, over 222,000 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 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

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 $2.6M 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 continues 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.

Rate Capping

The Victorian State Government continued with a cap on rate increases. The cap for 2026-2027 has been set at 2.75% and Council will apply the mandated cap.

The annual rate cap places pressure on remaining financially sustainable, existing services are experiencing increases of up to 30% combined with new and expanded service requirements to support our growing community. Prioritisation occurs to cap expenditure growth to meet the annual cap.

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 several 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 revised and used to determine the annual waste charge required to cover costs related to the delivery of Council's waste and resource recovery services.

In 2026-27 Council will implement a new Public Waste Charge to all rateable properties to help cover the costs of waste services that benefit all residents and not solely those receiving a collection. This includes the costs to operate our Resource Recovery Centres, illegal dumping and public space bins as an example. This new charge will reduce the annual collection charge.

Four bin kerbside collection

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 (NDFA) 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 expected 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 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.

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 like 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, the State Government's Windfall Gains Tax applies to land that is rezoned through a planning scheme amendment where the rezoning results in a land value uplift exceeding $100,000. In assessing the value uplift, all landholdings owned by the individual or group and affected by the rezoning are considered collectively. The tax liability is triggered at the point where the rezoning takes effect. 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.

Global economic conditions

The ongoing conflict in the Middle East is contributing to increased global economic volatility, particularly in energy and fuel markets, placing upward pressure on inflation and the cost of transport, materials and services. While not expected to impact the current year, these pressures present an emerging financial risk for Council and may affect future budgets, particularly in the delivery of infrastructure and core services.

Internal influences

As well as external influences, there are several internal influences which are expected to impact on the 2026-27 Budget. These include:

Adjusted Underlying Result

Council remains dedicated to achieving an adjusted underlying surplus in the longer term. Council continues to work hard to ensure an adjusted underlying surplus over the life of the four-year budget and the longer term.

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 cash holdings will fluctuate into the future as reserves are drawn down in the delivery of infrastructure.

Council is now at the stage within its growth journey where reserve funds are being utilised to fund 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. 2026-27 cash levels are adequate ensuring Council covers short-term obligations. Councils longer term goal is to build working capital to remain agile to unexpected changes.

Service Planning

Service planning into the future is critical to ensure Council remains sustainable and resources are directed to council and community priorities. Service planning will continue and all services at a future point will be subject to review.

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 right across the Shire.

Wallan Industrial Estate, Wallan

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 2025-26 are preserved;
- Operating revenues and expenses arising from completed 2025-26 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.

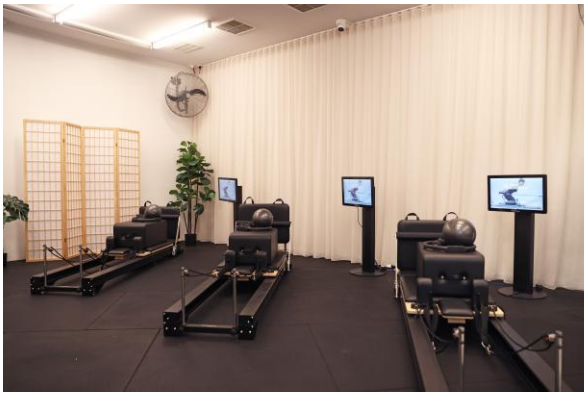
Budget Assumptions

The below table presents information regarding the assumptions to the Financial Statements for the four years from 2025-2026 to 2029-2030. Each year these assumptions are assessed for validity and updated accordingly. Global assumptions are used where specific detail is unavailable and excludes new and expanded services.

Assumption	Forecast 2025-2026	Budget 2026-2027	2027-2028	Projections 2028-2029	2029-2030	5-year trend
Rate Cap Increase	3.00%	2.75%	2.50%	2.50%	2.50%	
Waste Charges Increase	6.60%	11.00%	6.50%	2.50%	2.50%	
Supplementary Rates ($'000)	$1,842	$1,863	$1,984	$2,106	$2,256	
Population Growth	7.34%	6.41%	5.40%	5.93%	5.67%	
Borrowing Interest Rate	4.50%	4.50%	4.50%	4.50%	4.50%	
Proposed / New Borrowings ($'000)	$1,170	$10,258	$9,851	$4,324	$16,577	
Finance Costs ($'000)	$695	$738	$1,087	$1,294	$1,334	
User Fees	5.00%	5.00%	2.50%	2.50%	2.50%	
Statutory Fees	2.00%	2.00%	2.00%	2.00%	2.00%	
Operating Grants - Recurrent	2.00%	2.00%	2.00%	2.00%	2.00%	
Development Contributions ($'000)	$11,518	$11,251	$29,900	$12,963	$19,597	
Non-Monetary Contributions ($'000)	$60,859	$76,622	$106,863	$77,558	$81,662	
Proceeds from sale of assets ($'000)	$722	$867	$692	$666	$728	
Other Revenue	2.50%	2.50%	2.50%	2.50%	2.50%	
Employee Costs	4.00%	3.75%	3.75%	4.00%	4.00%	
Contractors, consultants and materials	2.00%	2.00%	2.00%	2.00%	2.00%	
Utilities	3.50%	3.50%	3.50%	3.50%	3.50%	
Insurances	5.00%	5.00%	5.00%	5.00%	5.00%	
Depreciation ($'000)	$23,879	$25,093	$27,000	$29,002	$32,104	

Summary of new and proposed borrowings

Borrowing Purpose	Financial Year	Amount $'000
Wallan East Integrated Family and Children's Centre - Construction	2026-2027	2,800
Mitchell Landfill Cell 9 Design & Construction	2026-2027	2,717
Seymour Community Wellbeing Hub - Construction - Year 2	2026-2027	2,614
Hilldene Industrial Estate - Intersection	2026-2027	1,822
Strategic Land Acquisition	2026-2027	305
		10,258
Strategic Land Acquisition	2027-2028	4,038
John Street Link Road, Kilmore - Union Street to Mitchell Street	2027-2028	2,500
John Street Link Road - Union Street to Kilmore-Lancefield Road	2027-2028	1,500
Newbridge Recreation Reserve, Wallan East - Detailed Design	2027-2028	800
Seymour Sports and Aquatic Centre - Facility Extension - Design	2027-2028	513
Off Road Trails Program - Kilmore Creek Trail - CHMP and Construction	2027-2028	500
		9,851
Wallan Resource Recovery Centre Expansion - Construction - Year 1	2028-2029	2,000
Newbridge Recreation Reserve, Wallan East - Construction - Year 1	2028-2029	1,387
Seymour Sports and Aquatic Centre - Facility Extension - Construction Year 1	2028-2029	724
Kilmore South East Community Facility, McIvors Rd (Kilmore South East) -Planning	2028-2029	213
		4,324
Kilmore-Lancefield Road , Signalised intersection at Conway Street- John Street Link - Construction	2029-2030	5,200
Wallan Resource Recovery Centre Expansion - Construction - Year 2	2029-2030	4,000
Kilmore South East Community Facility, McIvors Rd (Kilmore South East) Design	2029-2030	1,848
Newbridge Recreation Reserve, Wallan East - Construction - Year 2	2028-2029	1,387
Kilmore Active Open Space - Design	2029-2030	1,250
Powlett Street Braodford Road Upgrade -Gavan St to Pipe St	2028-2029	950
Seymour Sports and Aquatic Centre - Facility Extension - Construction - Year 2	2029-2030	724
LB Davern, Wandong Master Plan Implementation - Pavilion Upgrade	2029-2030	700
Chittick Park, Seymour - Master Plan Implementation - Cricket Pavilion Rebuild - Design	2029-2030	518
		16,577



Reformer Pilates, Kilmore Leisure Centre

Greater Beveridge Community Centre

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).

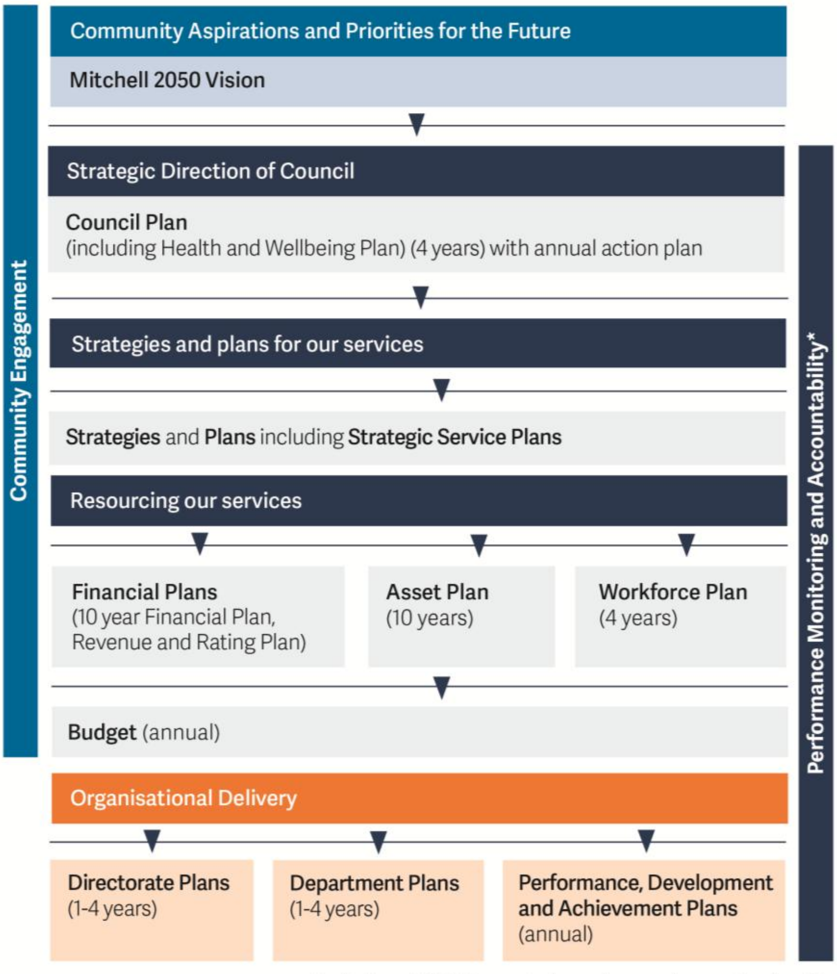
Details of Mitchell Shire Council's key documents can be found on our website, including our:

- Community Vision www.mitchellshire.vic.gov.au/mitchell2050
- 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-2025-26-to-2028-29
- Financial Plan https://www.mitchellshire.vic.gov.au/council/our-organisation/public-documents/budget#financial-plan-2026-27-to-2035-36
- 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) About Us - Home

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

1.1 Strategic planning and Reporting 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.



*including LGPRF, quarterly and annual reporting/audits

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 63 measures and a governance and management checklist of 25 items which together build a comprehensive picture of council performance.

The Health and Wellbeing Plan 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 2026-2027 Budget has been developed in line with 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 were endorsed in October 2025 following further community consultation.

Organisational Values

Trusted

> reliable, honest, accountable, and integrity and respect — building trust in everything we do

Engaged

> fully involved, committed, enthusiastic and always ready to listen, support and collaborate

Innovative

> value curiosity, creativity and open to new ideas and learning, always looking for ways to improve and deliver better outcomes

1.3 Strategic objectives

Council delivers services and initiatives under 35 major service categories. Each contributes to the achievement of one of five 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.
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.
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.
4. Ensure good governance by promoting transparency, building trust, and strengthening connections with the community.
5. Foster a strong sense of community spirit and pride by promoting inclusive engagement, supporting local initiatives, and creating opportunities for residents to connect, contribute, and celebrate their shared identity.

2. Services, initiatives, and service performance indicators

This section describes the services and initiatives to be funded in the Budget for the 2026-2027 year and how these will contribute to achieving the strategic objectives specified 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 16.

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 can often be 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 projects can span multiple years and are already underway, with the allocation in 2026-2027 to be for the finalisation or continuation of the projects.
- Appendix F (commencing on page 120) contains a further breakdown of income and expenditure for each service.

2.1 Strategic Objective 1

Grow the 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		2024-2025 Actual $'000	2025-2026 Forecast $'000	2026-2027 Budget $'000
Economic Development				
This service is responsible for the support and 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	22	304	4
	Exp	923	1,405	1,201
	Net	**(901)**	**(1,101)**	**(1,197)**
Statutory Planning				
This service processes statutory planning applications under the relevant legislation.	Inc	965	1,111	1,268
	Exp	2,067	2,521	2,751
	Net	**(1,102)**	**(1,410)**	**(1,483)**
Strategic Planning and Urban Design[1]				
This service delivers positive land use planning outcomes for current and future generations as well as an environmentally healthy and sustainable Council.	Inc	98	64	3
	Exp	4,467	3,121	2,526
	Net	**(4,369)**	**(3,057)**	**(2,523)**

Key projects funded within the Budget
Economic Development
- Ongoing facilitation of the Hilldene Employment Precinct project
- Ongoing support for the local business community with training and networking opportunities
- Facilitation and support of employment generating projects and new investments
- Facilitation and promotion of visitor economy initiative
Strategic Planning and Urban Design
- Precinct Structure Planning work in southern growth areas $110K
- Continued Powlett Street, Broadford - Masterplan $100K
- Planning for industrial land $70K
- Finalisation of the Wallan Structure Plan review $40K

Service	Indicator	Performance Measure	Computation
Statutory planning	Responsiveness	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100

Service	Indicator	2024-2025 Actual	2025-2026 Forecast	2026-2027 Budget
Statutory planning	Responsiveness	39.30%	37.20%	45.00%

1 Expenditure related to Strategic Planning and Urban Design includes a write-off of $1.65M in 2024-2025 actuals related to Developer contribution land equalisation settlement. The decrease from 2025–2026 to 2026–2027 is primarily due to strategic projects, including the Neighbourhood Character Strategy $300K and Wallan Structure Plan $150K which are once off.

2.2 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		2024-2025 Actual $'000	2025-2026 Forecast $'000	2026-2027 Budget $'000
Advocacy				
This service manages and supports Community partnerships, diversity, accessibility, inclusion, disability, and equality.	Inc	-	-	-
	Exp	201	251	320
	Net	**(201)**	**(251)**	**(320)**
Community Development[2]				
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	471	541
	Exp	1,267	1,721	1,492
	Net	**(733)**	**(1,250)**	**(951)**
Early Years Services				
This service manages seven licensed kindergartens, delivering high-quality early childhood education that supports the health and wellbeing of children and families. Council works closely with Early Years Managers to deliver programs aligned with the Best Start, Best Life reform, including the continuation of 3-Year-Old and 4-Year-Old Kindergarten.	Inc	5,340	5,587	6,285
	Exp	5,366	5,927	6,446
	Net	**(26)**	**(340)**	**(161)**
Emergency Management				
This service is responsible for fire prevention activities and community education as well as emergency management planning, response, relief and recovery, including the Municipal Emergency Management Plan.	Inc	144	150	123
	Exp	790	675	638
	Net	**(646)**	**(525)**	**(515)**
Leisure Services				
This service manages seven leisure facilities - three outdoor seasonal pools, two indoor aquatic and fitness centres, a standalone stadium in Broadford 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	2,950	3,197	3,289
	Exp	4,912	5,233	5,651
	Net	**(1,962)**	**(2,036)**	**(2,362)**
Local Laws				
This service is an educational and enforcement team responsible for parking management, asset protection, litter investigations, planning investigations, local laws and permits.	Inc	2,084	2,075	2,181
	Exp	2,259	2,505	2,604
	Net	**(175)**	**(430)**	**(423)**
Immunisations, Maternal and Child Health				
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	1,534	1,746	1,898
	Exp	2,788	3,193	3,410
	Net	**(1,254)**	**(1,447)**	**(1,512)**

2 Expenditure related to Community Development n in the 2025-2026 forecast is related to expenses carried forward (multiyear grant funded) from 2024-2025.

Description of services provided		2024-2025 Actual $'000	2025-2026 Forecast $'000	2026-2027 Budget $'000
School Crossing Supervisors				
This service provides school crossing services across the Shire.	Inc	172	178	179
	Exp	387	406	417
	Net	**(215)**	**(228)**	**(238)**
Social Planning				
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.	Inc	-	-	-
	Exp	677	690	613
	Net	**(677)**	**(690)**	**(613)**
Youth Services				
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	120	125	130
	Exp	447	532	668
	Net	**(327)**	**(407)**	**(538)**

Key projects funded within the Budget

Advocacy

- Facilitation and support for strategic advocacy $10K

Community Activation

- Delivery of Community Arts - hART Exhibition $20K

Early Years Services

- Continuation of funded kindergarten hours for 3 and 4-year-olds under The Best Start, Best Life Reform
- Continuation of funded programs to support transitions to school and ongoing participation in education

Key projects funded within the Budget

Leisure Services

- Implementation of the aquatics strategy work $30K
- Delivery Learn to Swim Services
- Delivery of Health and Fitness Services

Local Laws

- Continuation of Domestic Wastewater Management Plan implementation

Social Planning

- Continuation of affordable housing implementation plan $10K

Service	Indicator	Performance Measure	Computation
Maternal and child health services	Community	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
Food safety	Responsiveness	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	2024-2025 Actual	2025-2026 Forecast	2026-2027 Budget
Maternal and child health services	Community	82.93%	84.56%	87.09%
Food safety	Responsiveness	100.00%	100.00%	100.00%

hArt 2025, Art Exhibition Launch, Broadford

Ryans Creek Reserve, Kilmore

2.3 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		2024-2025 Actual $'000	2025-2026 Forecast $'000	2026-2027 Budget $'000
Capital Planning & Delivery				
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	-	59	-
	Exp	1,137	1,347	1,187
	Net	**(1,137)**	**(1,288)**	**(1,187)**
Library Services[3]				
This service delivers four integrated libraries 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. There a range of physical and digital borrowing services as well as ICT and printing services, access to Service Australia Help desks, Vic Roads Services and a range of bookable meeting spaces.	Inc	453	467	470
	Exp	2,111	2,377	2,222
	Net	**(1,658)**	**(1,910)**	**(1,752)**
Community Planning[4]				
This service leads and coordinates the organisation's community infrastructure approach, ensuring the planning and delivery of well-designed, integrated, and accessible community facilities that respond to current and future community needs. In addition leads the future planning for recreation facilities and open space areas, supporting and promoting physical activity and an integrated network of green open spaces to serve Mitchell Shire's growing community.	Inc	129	101	92
	Exp	4,445	4,636	4,925
	Net	**(4,316)**	**(4,535)**	**(4,833)**
Customer Services				
This service provides the primary point of contact between Council and the community through customer service centres, telephone and online channels. The team manages enquiries, service requests, complaints and transactions, and works with internal departments to ensure customer matters are efficiently directed and resolved while supporting accessible and responsive service delivery.	Inc	-	-	-
	Exp	785	885	1,104
	Net	**(785)**	**(885)**	**(1,104)**
Engineering & Landscaping Services				
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	2,071	2,389	2,414
	Exp	3,424	3,710	3,472
	Net	**(1,353)**	**(1,321)**	**(1,058)**

3 Expenditure related to Library Services includes $262K, $290K and $305K of depreciation related to library books for the 2024-2025 Actuals, 2025-2026 Forecast and 2026-2027 Budget, respectively.

4 Expenditure related to Recreation and Open Space includes $2.18M, $2.19M and $2.29M of depreciation related to recreation, reserves, open space, and streetscapes for the 2024-2025 Actuals, 2025-2026 Forecast and 2026-2027 Budget, respectively.

Description of services provided		2024-2025 Actual $'000	2025-2026 Forecast $'000	2026-2027 Budget $'000
Environmental Protection[5]				
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	52	440	42
	Exp	1,129	1,920	1,374
	Net	**(1,077)**	**(1,480)**	**(1,332)**
Roads[6]				
This service 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	4,381	1,684	2,834
	Exp	21,910	22,463	22,695
	Net	**(17,529)**	**(20,779)**	**(19,861)**

Key projects funded within the Budget

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

Community Planning

- Development of community infrastructure whole of life costing $60K
- Development of a public toilet strategy $20K
- Continuation of affordable housing strategy implementation $10K

Customer Services

- Continuation of development work on customer experience strategy actions $25K

Engineering & Landscaping Services

- New signage and line marking to help address traffic, parking and road safety requests throughout the Shire $35K
- Continued drainage camera investigations and mapping for community raised flooding or capacity concerns $10K

Environmental Protection

- Continued delivery of Council's Roadside Weed Control Program $150K
- Continuation of Climate Emergency Action Plan $110K

5 Expenditure related to Environmental Protection in 2025-2026 forecast is higher compared to 2024-205 actuals is related to major key projects cost - implementation of climate emergency action plan and Biodiversity strategy.

6 Expenditure related to Roads includes $13.90M, $13.96M and $14.67M of depreciation related to roads, bridges, drainage, and footpaths for the 2024-2025 Actuals, 2025-2026 Forecast and 2026-2027 Budget, respectively. Income in the 2025–2026 is lower due to the Local Roads VGC grant funding grant $1.4M received in advance and recognised in the 2024–2025 financial year.

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

Capital Planning & Delivery

- Bridge Renewal Program $500K

Library Services

- Library Stock Renewal $200K

Community Planning

- Harley Hammond Reserve, Broadford - Female Friendly Pavilion Upgrade - Construction $838K
- Newbridge Recreation Reserve, Wallan East - Master planning and Preliminary Design $450K
- Beveridge Central Active Open Space, Lithgow Street (Beveridge Central) - Master Plan Implementation $350K

Roads

- Sealed Road Renewal Program $6.68M (funded through $2.23M grant funding)
- Unsealed Road Renewal Program $1.26M
- Kerb and Channel Renewal Program $531K
- Footpath Renewal Program $500K
- Culvert Renewal Program $300K

Service	Indicator	Performance Measure	Computation
Library services	Community	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Roads	Environment	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

Service	Indicator	2024-2025 Actual	2025-2026 Forecast	2026-2027 Budget
Library services	Community	17.81%	15.59%	14.72%
Roads	Environment	93.67%	92.12%	91.72%

2.4 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		2024-2025 Actual $'000	2025-2026 Forecast $'000	2026-2027 Budget $'000
Asset Management				
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.	Inc	25	26	-
	Exp	588	747	804
	Net	**(563)**	**(721)**	**(804)**
Communications and Engagement				
This service oversees all public communications activities associated with Council, as well as delivering internal communications within the organisation. This service also manages Council's website.	Inc	-	-	-
	Exp	1,557	1,771	1,865
	Net	**(1,557)**	**(1,771)**	**(1,865)**
Information Services				
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. It establishes the frameworks, standards and obligations that govern how corporate information is created, used, shared and protected.	Inc	-	-	-
	Exp	436	559	536
	Net	**(436)**	**(559)**	**(536)**
Executive Management				
This service includes the Chief Executive Officer, Directors and associated support which cannot be otherwise attributed to the direct service provision areas.	Inc	-	-	-
	Exp	2,023	1,947	1,906
	Net	**(2,023)**	**(1,947)**	**(1,906)**
Facilities Management				
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	104	8	6
	Exp	2,258	1,907	1,976
	Net	**(2,154)**	**(1,899)**	**(1,970)**
Financial Services				
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	552	927	747
	Exp	2,542	2,923	2,871
	Net	**(1,990)**	**(1,996)**	**(2,124)**
Governance & Risk[7]				
This service ensures that we meet our legislative responsibilities by providing an ethical basis for good governance which facilitates informed and transparent decision making and risk management. It includes policy and strategy oversight, compliance, Council fleet management, and governance support for elected representatives.	Inc	164	173	101
	Exp	4,136	3,823	4,166
	Net	**(3,972)**	**(3,650)**	**(4,065)**

7 Expenditure related to Plant and Fleet includes $2.05M, $2.06M and $2.13M of depreciation for the 2024-2025 Actuals, 2025-2026 Forecast and 2026-2027 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 $1.07M for each year. Outside of expected service increases a rise in insurance costs of $130K is also expected.

Description of services provided		2024-2025 Actual $'000	2025-2026 Forecast $'000	2026-2027 Budget $'000
Legal and Property Services[8]				
This service is responsible for delivering a centralised and independent legal function that provides internal legal advice, manages the panel of external service providers as well as 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	428	423	259
	Exp	1,069	953	1,112
	Net	**(641)**	**(530)**	**(853)**
Staffing & Human Resources				
This service is responsible for human resources, organisational development, employee relations, corporate training, and payroll 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	4	0	0
	Exp	1,908	2,134	2,322
	Net	**(1,904)**	**(2,134)**	**(2,322)**

School Crossing, High Street, Broadford

Solar panels on pavilion at Harley Hammond Reserve, Broadford

8 Expenditure related to Legal and Property Services includes $0.12M, $0.13M and $0.17M of amortisation related to Wallan Administration Centre for the 2023-2024 Actuals, 2024-2025 Forecast and 2026-2027 Budget, respectively. During 2026-2027 a reduction in rental lease income is expected and are currently under negotiation.

Description of services provided		2024-2025 Actual $'000	2025-2026 Forecast $'000	2026-2027 Budget $'000
Technology[9]				
This service delivers appropriate and cost effective technology, which supports Mitchell Shire Council and its employees in delivering services to the community.	Inc	-	-	-
	Exp	6,522	6,895	7,381
	Net	**(6,522)**	**(6,895)**	**(7,381)**

Key projects funded within the Budget

Asset Management

- 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 $275K

Financial Services

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

Legal and Property Services

- Review of Property Portfolio $38K

Staffing & Human Resources

- Gender Equality Action Plan implementation commencing with a peer support program review and revamp
- Review of the Employee Value Proposition (EVP)
- Learning and Development training to empower and support skill development and growth

Technology

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

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

Facilities Management

- Building Structural Defects and Fitout Renewal Program $604K
- Strengthening Community Safety- Year 2 $335K (funded through grant)
- Security Strategy Implementation $100K

Technology

- Hardware Renewal Program $320K
- Network Upgrade & Optimisation Program $111K
- Mobility and AV Renewal $43K

Service	Indicator	Performance Measure	Computation
Community engagement	Governance	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement

Service	Indicator	2024-2025 Actual	2025-2026 Forecast	2026-2027 Budget
Community engagement	Governance	44	52	53

9 Expenditure related to Information and Business Transformation includes $0.67M, $0.68M and $0.70M of depreciation related to information technology and software assets for the 2023-2024 Actuals, 2024-2025 Forecast and 2026-2027 Budget, respectively. Additional increases of $0.25M during 2026-2027 are related to Technology Strategy, Cybersecurity and AV maintenance.

2.5 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		2024-2025 Actual $'000	2025-2026 Forecast $'000	2026-2027 Budget $'000
Animal Management				
This service provides Pet registrations, dog and cat collections, wandering dogs and cats, dog attacks, livestock wandering, stray animal impoundment and rehoming.	Inc	613	634	788
	Exp	311	272	355
	Net	**302**	**362**	**433**
Building Services				
This service provides assessment, regulation, and enforcement building regulations standard to ensure community safety, compliance with legislation. Services include building permit approvals, inspections, compliance monitoring and advice.	Inc	819	793	825
	Exp	840	929	927
	Net	**(21)**	**(136)**	**(102)**
Civic Presentation[10]				
This service is responsible for maintaining parks and gardens, playgrounds, sports fields and managing public street lighting network. . This service also manages maintaining and managing our trees and urban forest in townships.	Inc	645	438	-
	Exp	5,843	6,917	6,230
	Net	**(5,198)**	**(6,479)**	**(6,230)**
Environmental Health				
This service works to support public health through inspecting food premises, enforcing public health legislation, and responding to environmental hazards and community complaints.	Inc	4	271	262
	Exp	836	855	891
	Net	**(832)**	**(584)**	**(629)**
Waste Management[11]				
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 collection of illegally dumped waste.	Inc	13,856	14,951	17,349
	Exp	12,001	15,553	16,816
	Net	**1,855**	**(602)**	**533**

Key projects funded within the Budget
Civic Presentation
- Ongoing improvement in data collection to ensure a mobile workforce to aid in work scheduling
- Continued focus on maintaining and enhancing townships through beautification activities
Environmental Health
- Implementation of Domestic Animal Management Plan

10 Income related to Civic presentation includes $645K and $438K for Developer Bonds Rescindments for 2024-2025 Actuals and 2025-2026 Forecast respectively. This incoming is not an ongoing revenue stream but once off project income.

11 Expenditure related to Waste Management includes $2.31M, $2.45M and $2.54M of depreciation and amortisation related to landfill and transfer stations for the 2024-2025 Actuals, 2025-2026 Forecast and 2026-2027 Budget, respectively. With increasing service costs the 2026-2027 fees and charges within the service have been increased.

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

Waste Management

- Former Seymour Landfill - Gas Flare $250K
- Former Kilmore Landfill – Decommission on site dams (x 3) $100K

Service	Indicator	Performance Measure	Computation
Waste management	Environment	Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties

Service	Indicator	2024-2025 Actual	2025-2026 Forecast	2026-2027 Budget
Waste management	Environment	5.40	5.45	5.50

Mowing Program

Wallan Community Park, Wallan

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 2026-2027 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 / (Deficit) $'000	Income $'000	Expense $'000
Strategic Objective 1	(5,203)	1,275	6,478
Strategic Objective 2	(7,633)	14,626	22,259
Strategic Objective 3	(31,127)	5,852	36,979
Strategic Objective 4	(23,826)	1,113	24,939
Strategic Objective 5	(5,995)	19,224	25,219
Total services and initiatives	**(73,784)**	**42,090**	**115,874**
Unattributable expense [12]	(3,834)		
Other non-attributable [13]	90,066		
Surplus / (Deficit) before funding sources	**12,448**		
Funding sources:			
Rates and Charges [14]	61,957		
Capital grants and contributions	32,896		
Total funding sources	**94,853**		
Surplus / (Deficit) for the year	**107,301**		

12 Includes unattributable deprecation and corporate overhead recovery costs.

13 Includes Financial Assistance Grant and Non-Monetary Contributions.

14 Excludes waste charges and waste supplementary rates which are included within the income associated with Strategic Objective 5.

3. Financial Statements

This section presents information regarding the Budgeted Financial Statements and Statement of Human Resources. The budget information for the years 2026-2027 to 2029-2030.

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 (Planning and Reporting) Regulations 2020:

- 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

Library, Greater Beveridge Community Centre

Aerial of Seymour Tennis Complex

Budgeted Comprehensive Income Statement

For the four years ending 30 June 2030

	Notes	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Projections 2027-2028 $'000	2028-2029 $'000	2029-2030 $'000
Income/Revenue						
Rates and charges	4.1.1	72,303	77,900	83,819	89,480	95,492
Statutory fees and fines	4.1.2	2,402	2,507	2,574	2,683	2,769
User fees	4.1.3	9,521	9,730	10,060	10,404	10,763
Grants - Operating	4.1.4	15,399	21,655	22,785	23,665	24,882
Grants - Capital	4.1.4	13,929	21,661	54,084	30,180	16,834
Contributions - monetary	4.1.5	11,518	11,251	29,900	12,963	19,597
Contributions - non-monetary	4.1.5	60,859	76,622	106,863	77,558	81,662
Other income	4.1.6	7,418	5,684	4,947	4,075	4,068
Total income/revenue		**193,349**	**227,010**	**315,032**	**251,008**	**256,067**
Expenses						
Employee costs	4.1.7	49,471	51,951	54,203	56,581	59,170
Materials and services	4.1.8	39,063	36,330	39,140	40,653	42,431
Depreciation	4.1.9	23,879	25,093	27,000	29,002	32,104
Depreciation - right of use assets	4.1.9	1,165	1,217	1,230	1,244	1,261
Amortisation - intangible assets	4.1.9	1,702	1,467	761	723	723
Borrowing costs	4.1.10	695	738	1,087	1,294	1,334
Finance costs - leases		292	262	217	188	148
Other expenses	4.1.10	2,271	2,651	2,845	2,942	3,043
Total expenses		**118,538**	**119,709**	**126,483**	**132,627**	**140,214**
Surplus/(deficit) for the year		**74,811**	**107,301**	**188,549**	**118,381**	**115,853**
Total comprehensive result		**74,811**	**107,301**	**188,549**	**118,381**	**115,853**

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

	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Projections 2027-2028 $'000	2028-2029 $'000	2029-2030 $'000
Total Income	193,349	227,010	315,032	251,008	256,067
Total expenses	118,538	119,709	126,483	132,627	140,214
Surplus/(deficit) for the year	**74,811**	**107,301**	**188,549**	**118,381**	**115,853**
Less non-operating income and expenses					
Grants - Capital (non-recurrent)	12,050	19,430	51,735	27,831	14,485
Contributions - monetary (capital)	11,466	11,234	29,883	12,946	19,580
Contributions - non-monetary	60,859	76,622	106,863	77,558	81,662
Underlying result	**84,375**	**107,286**	**188,481**	**118,335**	**115,727**
Adjusted underlying surplus/(deficit)	**(9,564)**	**15**	**68**	**46**	**126**

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.

Garden bed revitalisation, Hadfield Park Wallan

Wellington Street, Wallan

Budgeted Balance Sheet

For the four years ending 30 June 2030

	Notes	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Projections 2027-2028 $'000	2028-2029 $'000	2029-2030 $'000
Assets						
Current assets						
Cash and cash equivalents		13,200	8,500	8,500	8,000	9,730
Trade and other receivables		18,975	18,145	19,711	19,206	19,705
Other financial assets		62,342	77,358	65,284	43,057	43,178
Inventories		344	281	301	312	325
Contract Assets		3,086	3,086	3,086	3,086	3,086
Other assets		1,549	1,471	1,585	1,646	1,716
Total current assets	4.2.1	99,496	108,841	98,467	75,307	77,740
Non-current assets						
Other Financial Assets		18,622	3,223	7,254	9,897	9,777
Property, infrastructure, plant & equipment		1,057,621	1,170,091	1,370,309	1,509,857	1,635,612
Right of use assets		5,589	5,071	4,425	3,631	2,370
Intangible assets		4,202	5,602	4,990	4,412	3,834
Total non-current assets	4.2.1	1,086,034	1,183,987	1,386,978	1,527,797	1,651,593
Total assets		1,185,530	1,292,828	1,485,445	1,603,104	1,729,333
Liabilities						
Current liabilities						
Trade and other payables		5,578	6,376	6,838	7,105	7,424
Trust funds and deposits		12,104	12,104	12,104	12,104	12,104
Contract and other liabilities		4,633	-	-	-	-
Provisions		8,181	9,746	8,585	9,040	10,597
Interest-bearing loans and borrowings	4.2.3	2,730	3,677	4,635	5,185	5,394
Lease liabilities		1,239	2,110	2,066	2,511	2,179
Total current liabilities	4.2.2	34,465	34,013	34,228	35,945	37,698
Non-current liabilities						
Provisions		12,092	7,340	6,651	6,322	4,839
Interest-bearing loans and borrowings	4.2.3	14,870	21,372	26,469	25,592	36,665
Lease liabilities		4,559	3,258	2,703	1,470	503
Total non-current liabilities	4.2.2	31,521	31,970	35,823	33,384	42,007
Total liabilities		65,986	65,983	70,051	69,329	79,705
Net assets	4.2.4	1,119,544	1,226,845	1,415,394	1,533,775	1,649,628
Equity						
Accumulated surplus	4.2.5	582,245	692,021	890,730	1,034,802	1,154,875
Reserves	4.2.6	537,299	534,824	524,664	498,973	494,753
Total equity		1,119,544	1,226,845	1,415,394	1,533,775	1,649,628

Budgeted Statement of Changes in Equity

For the four years ending 30 June 2030

	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2025-2026 Forecast				
Balance at beginning of the financial year	**1,044,733**	521,332	462,064	61,337
Surplus/(deficit) for the year	**74,811**	74,811	-	-
Transfer to other reserves	**-**	(14,867)	-	14,867
Transfer from other reserves	**-**	969	-	(969)
Balance at end of the financial year	**1,119,544**	**582,245**	**462,064**	**75,235**
2026-2027 Budget				
Balance at beginning of the financial year	**1,119,544**	582,245	462,064	75,235
Surplus/(deficit) for the year	**107,301**	107,301	-	-
Transfer to other reserves	**-**	(15,269)	-	15,269
Transfer from other reserves	**-**	17,744	-	(17,744)
Balance at end of the financial year	**1,226,845**	**692,021**	**462,064**	**72,760**
2027-2028				
Balance at beginning of the financial year	**1,226,845**	692,021	462,064	72,760
Surplus/(deficit) for the year	**188,549**	188,549	-	-
Transfer to other reserves	**-**	(32,186)	-	32,186
Transfer from other reserves	**-**	42,346	-	(42,346)
Balance at end of the financial year	**1,415,394**	**890,730**	**462,064**	**62,600**
2028-2029				
Balance at beginning of the financial year	**1,415,394**	890,730	462,064	62,600
Surplus/(deficit) for the year	**118,381**	118,381	-	-
Transfer to other reserves	**-**	(15,809)	-	15,809
Transfer from other reserves	**-**	41,500	-	(41,500)
Balance at end of the financial year	**1,533,775**	**1,034,802**	**462,064**	**36,909**
2029-2030				
Balance at beginning of the financial year	**1,533,775**	1,034,802	462,064	36,909
Surplus/(deficit) for the year	**115,853**	115,853	-	-
Transfer to other reserves	**-**	(22,769)	-	22,769
Transfer from other reserves	**-**	26,989	-	(26,989)
Balance at end of the financial year	**1,649,628**	**1,154,875**	**462,064**	**32,689**

Budgeted Statement of Cash Flows

For the four years ending 30 June 2030

	Notes	Forecast 2025-2026 $'000 Inflows (Outflows)	Budget 2026-2027 $'000 Inflows (Outflows)	Projections 2027-2028 $'000 Inflows (Outflows)	2028-2029 $'000 Inflows (Outflows)	2029-2030 $'000 Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		73,684	78,109	82,942	88,642	94,601
Statutory fees and fines		2,271	2,471	2,569	2,649	2,754
User fees		9,521	9,730	10,060	10,404	10,763
Grants - operating		14,712	21,732	23,413	23,224	24,398
Grants - capital		2,077	16,950	53,456	30,622	17,318
Contributions - monetary		11,518	11,251	29,900	12,963	19,597
Interest received		5,075	3,800	3,000	2,100	2,065
Other receipts		1,383	2,530	1,251	3,341	2,399
Employee costs		(49,537)	(51,396)	(53,654)	(56,036)	(58,610)
Materials and services		(39,330)	(39,121)	(41,199)	(40,867)	(42,669)
Other payments		(2,271)	(2,651)	(2,845)	(2,942)	(3,043)
Net cash provided by/(used in) operating activities	4.3.1	**29,103**	**53,405**	**108,893**	**74,100**	**69,573**
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(39,100)	(61,806)	(121,047)	(91,657)	(76,927)
Proceeds from sale of property, infrastructure, plant and equipment		722	867	692	666	728
Proceeds from sale of investments		4,161	383	8,043	19,583	-
Payments for Intangible Assets		(257)	(2,867)	(150)	(145)	(145)
Net cash provided by/(used in) investing activities	4.3.2	**(34,474)**	**(63,423)**	**(112,462)**	**(71,553)**	**(76,344)**
Cash flows from financing activities						
Finance costs		(695)	(738)	(1,087)	(1,294)	(1,334)
Interest paid - lease liability		(292)	(262)	(217)	(188)	(148)
Proceeds from borrowings		3,170	10,258	9,851	4,324	16,577
Repayment of borrowings		(3,343)	(2,809)	(3,796)	(4,651)	(5,295)
Repayment of Finance Lease Liabilities		(1,064)	(1,131)	(1,182)	(1,238)	(1,299)
Net cash provided by/(used in) financing activities	4.3.3	**(2,224)**	**5,318**	**3,569**	**(3,047)**	**8,501**
Net increase/(decrease) in cash and cash equivalents		**(7,595)**	**(4,700)**	**-**	**(500)**	**1,730**
Cash and cash equivalents at the beginning of the financial year		20,795	13,200	8,500	8,500	8,000
Cash and cash equivalents at the end of the financial year		**13,200**	**8,500**	**8,500**	**8,000**	**9,730**

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.

Taste of Goulburn Festival April 2025, Seymour

JJ Clancy Reserve, Kilmore

Budgeted Statement of Capital Works

For the four years ending 30 June 2030

	Notes	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Projections 2027-2028 $'000	2028-2029 $'000	2029-2030 $'000
Property						
Land		1,250	6,320	9,470	5,836	5,436
Buildings		12,744	22,502	24,620	7,986	16,161
Total property		**13,994**	**28,822**	**34,090**	**13,822**	**21,597**
Plant and equipment						
Plant, machinery and equipment		2,337	2,657	2,302	2,116	2,318
Fixtures, fittings and furniture		400	138	36	59	59
Computers and telecommunications		441	557	536	561	582
Library books		227	200	200	200	200
Total plant and equipment		**3,405**	**3,552**	**3,074**	**2,936**	**3,159**
Infrastructure						
Roads		14,732	19,378	62,663	40,868	20,708
Bridges		650	580	580	676	784
Footpaths and cycleways		1,544	1,670	2,871	1,213	1,457
Drainage		-	-	36	1,773	52
Recreational, leisure and community facilities		3,850	5,137	15,103	25,918	24,545
Waste management		120	898	2,445	4,000	4,081
Parks, open space and streetscapes		717	1,709	155	421	514
Off street car parks		88	60	30	30	30
Total infrastructure		**21,701**	**29,432**	**83,883**	**74,899**	**52,171**
Total capital works expenditure	4.4.1	**39,100**	**61,806**	**121,047**	**91,657**	**76,927**
Represented by:						
New asset expenditure		16,718	42,195	74,621	47,960	52,537
Asset renewal expenditure		13,031	15,712	19,143	15,965	16,947
Asset expansion expenditure		1,946	152	513	5,449	5,449
Asset upgrade expenditure		7,405	3,747	26,770	22,283	1,994
Total capital works expenditure	4.4.1	**39,100**	**61,806**	**121,047**	**91,657**	**76,927**
Funding sources represented by:						
Grants and contributions (confirmed)		13,929	21,662	38,009	21,349	0
Grants and contributions (unconfirmed)		-	-	16,075	8,831	16,834
Sales		722	867	692	666	728
Council Cash		22,311	17,023	14,074	14,987	15,798
Reserves		968	15,027	42,346	41,500	26,990
Borrowings		1,170	7,227	9,851	4,324	16,577
Total capital works expenditure	4.4.1	**39,100**	**61,806**	**121,047**	**91,657**	**76,927**

Note: the 2026-2027 Budget includes carry forward works of $19.86M

Budgeted Statement of Human Resources

For the four years ending 30 June 2030

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

	Budget		Projections	
	2026-2027	2027-2028	2028-2029	2029-2030
	$'000	$'000	$'000	$'000
Staff expenditure				
Employee costs - operating	**51,951**	54,203	56,581	59,170
Employee costs - capital	**1,212**	1,258	1,308	1,361
Total staff expenditure	**53,163**	**55,461**	**57,889**	**60,531**
	FTE	FTE	FTE	FTE
Employees - operating	**419.2**	417.6	419.6	422.9
Employees - capital	**8.9**	8.9	8.9	8.9
Total staff numbers	**428.1**	**426.5**	**428.5**	**431.8**

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 2026-2027 $'000	Comprises Full Time $'000	Part time $'000	Casual $'000	Temporary $'000
Partnerships, Economy and Communities	**22,937**	10,486	9,246	3,132	73
Environment, Growth and Infrastructure[1]	**17,808**	15,989	1,307	512	-
Organisational Performance[2]	**9,899**	8,732	1,167	-	-
Other employee related costs	1,307				
Capitalised labour costs	1,212				
Total expenditure	53,163				

Department	Budget 2026-2027 FTE	Comprises Full Time FTE	Part time FTE	Casual FTE	Temporary FTE
Partnerships, Economy and Communities	**198.6**	78.6	85.1	34.3	0.6
Environment, Growth and Infrastructure[1]	**148.9**	133.9	11.8	3.2	-
Organisational Performance[2]	**71.7**	61.0	10.7	-	-
Capitalised labour costs	**8.9**				
Total staff	**428.1**				

1 The 2026-2027 FTE includes key positions supported by external funding agreements for fixed-term contracts, and are fully funded by external sources.

2 Organisational Performance includes human resources expenditure and FTE for Executive Management.

The below details human resource expenditure by directorate.

Department	Budget 2026-2027 $'000	Projections 2027-2028 $'000	2028-2029 $'000	2029-2030 $'000
Partnerships, Economy and Communities				
Permanent Full Time				
Women	6,186	6,418	6,675	6,942
Men	4,300	4,461	4,640	4,825
New positions	-	-	-	-
Vacant positions	-	-	-	-
Permanent Part Time				
Women	8,791	9,121	9,486	9,865
Men	159	165	172	179
New positions	-	93	296	625
Vacant positions	296	307	319	332
Total Partnerships, Economy and Communities	19,732	20,565	21,588	22,768
Environment, Growth and Infrastructure				
Permanent Full Time				
Women	4,894	5,077	5,280	5,491
Men	10,137	10,517	10,938	11,375
New positions	-	-	-	-
Vacant positions	958	993	1,033	1,074
Permanent Part Time				
Women	835	866	901	937
Men	472	490	510	530
New positions	-	-	-	-
Vacant positions	-	-	-	-
Total Environment, Growth and Infrastructure	17,296	17,943	18,662	19,407
Organisational Performance				
Permanent Full Time				
Women	6,220	6,453	6,711	6,980
Men	2,209	2,292	2,384	2,479
New positions	-	-	-	-
Vacant positions	303	314	327	340
Permanent Part Time				
Women	921	955	993	1,033
Men	246	255	265	276
New positions	-	-	-	-
Vacant positions	-	-	-	-
Total Organisational Performance	9,899	10,269	10,680	11,108
Total Casuals, Temporary and Other	5,024	5,426	5,651	5,887
Capitalised Labour Costs	1,212	1,258	1,308	1,361
Total Staff Expenditure	53,163	55,461	57,889	60,531

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

Department	Budget 2026-2027 FTE	Projections 2027-2028 FTE	2028-2029 FTE	2029-2030 FTE
Partnerships, Economy and Communities				
Permanent Full Time				
Women	47.6	47.6	47.6	47.6
Men	31.0	30.0	30.0	30.0
New positions	-	-	-	-
Vacant positions	-	-	-	-
Permanent Part Time				
Women	81.3	81.3	81.3	81.3
Men	1.5	1.5	1.5	1.5
New positions	-	0.6	2.6	5.9
Vacant positions	2.3	2.3	2.3	2.3
Total Partnerships, Economy and Communities	**163.7**	**163.3**	**165.3**	**168.6**
Environment, Growth and Infrastructure				
Permanent Full Time				
Women	40.7	40.5	40.5	40.5
Men	84.0	83.0	83.0	83.0
New positions	-	-	-	-
Vacant positions	9.2	9.2	9.2	9.2
Permanent Part Time				
Women	7.6	7.6	7.6	7.6
Men	4.2	4.2	4.2	4.2
New positions	-	-	-	-
Vacant positions	-	-	-	-
Total Environment, Growth and Infrastructure	**145.7**	**144.5**	**144.5**	**144.5**
Organisational Performance				
Permanent Full Time				
Women	43.4	43.4	43.4	43.4
Men	15.0	15.0	15.0	15.0
New positions	-	-	-	-
Vacant positions	2.6	2.6	2.6	2.6
Permanent Part Time				
Women	9.1	9.1	9.1	9.1
Men	1.6	1.6	1.6	1.6
New positions	-	-	-	-
Vacant positions	-	-	-	-
Total Organisational Performance	**71.7**	**71.7**	**71.7**	**71.7**
Total Casuals, Temporary and Other	38.1	38.1	38.1	38.1
Capitalised Labour Costs	8.9	8.9	8.9	8.9
Total Staff FTE	**428.1**	**426.5**	**428.5**	**431.8**

4. Notes to the financial statements

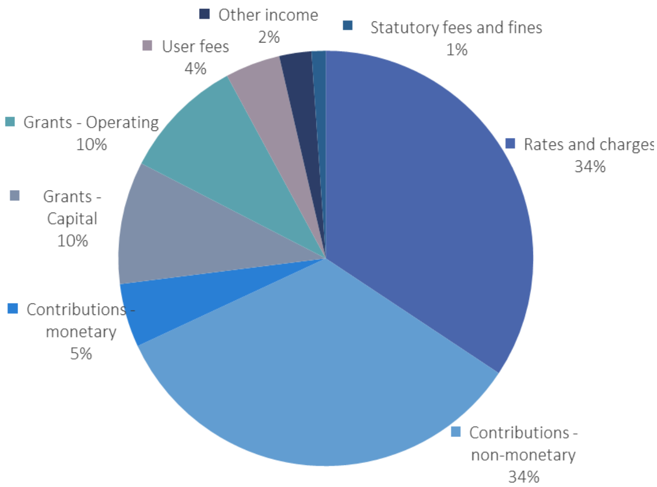
This section presents detailed information on material components of the financial statements.

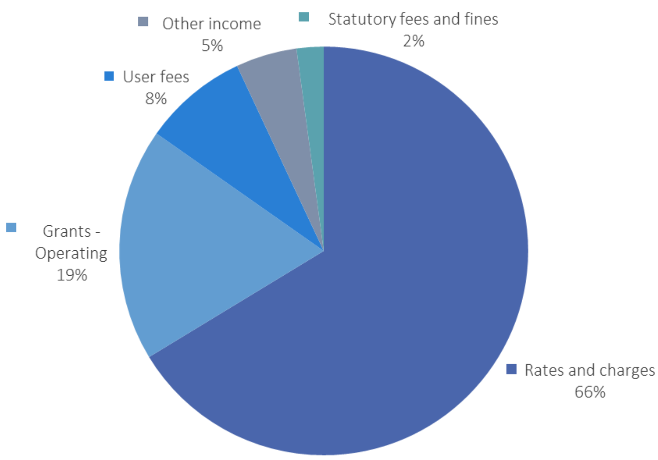
4.1 Comprehensive Income Statement

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 2026-2027 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated based on Council's average rates and charges.

It is important to note; the actual rate increases experienced by individual ratepayers from 1 July 2026 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 2026-2027 financial year, if a property increased in value by more than the average for the Shire, your rates would increase by more than 2.75%. If a property value increased by less than the average, your rates will increase by less than 2.75% 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

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 2.75% in line with the rate cap and the overall waste income by 11.0%. This will raise total rates and charges for 2026-2027 of $76.75M, including $1.86M 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-2025-26-to-2028-29

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

	Budget 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	Change (%)	5-year trend
General rates[1]	50,693	53,284	2,591	5.1%	
Municipal charge[1]	5,633	5,920	287	5.1%	
Waste Service charges	13,186	15,480	2,294	17.4%	
Supplementary rates and charges[2]	1,768	2,531	763	43.2%	
Interest on rates and charges	700	685	(15)	(2.1%)	
Total Rates and charges	**71,980**	**77,900**	**5,920**	**8.2%**	

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 $1.77M and kerbside collection and recycling of $463K.

Total revenue from rates and charges is projected to be $77.9M. This is an increase of $5.90M or 8.2% from the 2024-2025 adopted budget. This is inclusive of an average 2.75% increase to the general rates and municipal charge plus growth in rateable properties and growth in garbage services. It is proposed that total waste income will increase by 11.0%, with the actual increase experienced by ratepayers dependant upon the service and collection received. The 11.0% increase is due to increasing service costs including the state landfill levy, illegal dumping and public space bin collections.

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 2025-2026 cents/$CIV	Budget 2026-2027 cents/$CIV[3]	Change (%)
General Land	0.242559	**0.245034**	1.0%
Vacant Land	0.485118	**0.490068**	1.0%
Vacant Commercial or Industrial Land	0.606398	**0.612585**	1.0%
Agricultural Land (40ha-100ha)	0.218303	**0.220531**	1.0%
Agricultural Land (greater than 100ha)	0.194047	**0.196027**	1.0%
Subdivisional Land	0.606398	**0.612585**	1.0%

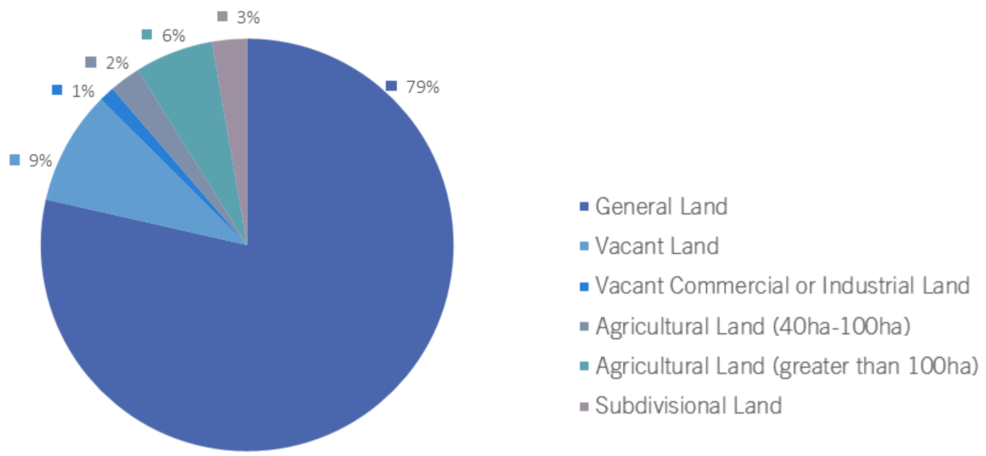
3 See explanation of CIV in section 4.1.1 (e) on page 47.

The above table reflects an average rate rise of 1.0%, 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 2025-2026 $'000	Budget 2026-2027 $'000	Change (%)
General Land	39,408	41,853	6.2%
Vacant Land	4,991	4,757	(4.7%)
Vacant Commercial or Industrial Land	633	646	2.1%
Agricultural Land (40ha-100ha)	1,279	1,293	1.1%
Agricultural Land (greater than 100ha)	3,204	3,280	2.4%
Subdivisional Land	1,178	1,455	23.5%
Total amount to be raised by general rates	**50,693**	**53,284**	**5.1%**

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 2025-2026 Number	Budget 2026-2027 Number	Change (%)
General Land	24,217	25,137	3.8%
Vacant Land	2,930	2,572	(12.2%)
Vacant Commercial or Industrial Land	164	162	(1.2%)
Agricultural Land (40ha-100ha)	352	346	(1.7%)
Agricultural Land (greater than 100ha)	377	391	3.7%
Subdivisional Land	53	58	9.4%
Total number of assessments	**28,093**	**28,666**	**2.0%**

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 2025-2026 $'000	Budget 2026-2027 $'000	Change (%)
General Land	16,246,772	17,080,606	5.1%
Vacant Land	1,028,867	970,632	(5.7%)
Vacant Commercial or Industrial Land	104,288	105,444	1.1%
Agricultural Land (40ha-100ha)	585,908	586,253	0.1%
Agricultural Land (greater than 100ha)	1,651,122	1,673,125	1.3%
Subdivisional Land	194,257	237,497	22.3%
Total value of land	**19,811,214**	**20,653,557**	**4.3%**

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 Property Budget 2025-2026 $	Per Rateable Property Budget 2026-2027 $	Change (%)
Municipal	202.75	**208.80**	3.0%

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

Type of charge	Budget 2025-2026 $'000	Budget 2026-2027 $'000	Change (%)
Municipal	5,633	**5,920**	5.1%

The municipal charge is calculated at 10.00% of the total generated from general rates and municipal charge revenue, divided by the number of applicable charges in line with the Revenue and Rating Plan.

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 Property Budget 2025-2026 $	Per Rateable Property Budget 2026-2027 $	Change (%)
Waste Service Charge (standard service)[1]	580	**478**	(17.6%)
Waste Service Charge (basic service)[2]	355	**303**	(14.6%)
General Rubbish Charge (120L service)	220	**196**	(10.9%)
General Rubbish Charge (240L service)	440	**392**	(10.9%)
Mixed Recycling Charge (240L service)	135	**107**	(20.7%)
Food and Garden Organics Charge (FOGO) (120L service)	170	**140**	(17.6%)
Food and Garden Organics Charge (FOGO) (240L service)	340	**280**	(17.6%)
Glass Charge (120L service)	55	**35**	(36.4%)
Public Waste Charge[3]	-	**132**	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. This charge has decreased with the introduction of the Public Waste Charge.
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 charge has decreased with the introduction of the Public Waste Charge.
3 Council is introducing a Public Waste Service Charge that incorporates all costs to deliver the waste service of benefit to the community that does not include the cost of kerbside collection costs. The charge is designed to recover no more than the reasonable cost of providing specific waste management services to ratepayers.

Waste service 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 and applicable charges.
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.

Type of charge	Budget 2025-2026 $'000	Budget 2026-2027 $'000	Change (%)
Waste Service Charge (standard service)	12,310	10,516	(14.6%)
Waste Service Charge (basic service)	344	275	(20.1%)
General Rubbish Charge (additional and upgraded services)	520	796	53.1%
Mixed Recycling Charge (additional services)	12	44	266.7%
Food and Garden Organics Charge (FOGO) (additional and upgraded services)	-	63	n/a
Glass Charge (additional services)	-	11	n/a
Public Waste Charge	-	3,775	n/a

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

	Budget 2025-2026 $'000	Budget 2026-2027 $'000	Change (%)
General rates	50,693	53,284	5.1%
Municipal charge	5,633	5,920	5.1%
Waste Service charges	13,186	15,480	17.4%
Supplementary rates and charges	1,768	2,531	43.2%
Interest on rates and charges	700	685	(2.1%)
Total Rates and charges	**71,980**	**77,900**	**8.2%**

4.1.1 (l) Mitchell Shire was fully compliant with the State Government's Fair Go Rates system in 2025-2026 and is forecasting to be compliant in the 2026-2027 Budget. The Essential Services Commission (ESC) report "Council Rate Cap Compliance 2025-26" shows that Mitchell Shire Council was compliant in 2025-2026. 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 (2026-2027 estimated $2.53M). 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.

"Learn to swim" class at Kilmore Leisure Centre

Swim Lessons available at Kilmore and Seymour

4.1.2 Statutory fees and fines

	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	%	5-year trend
Infringements and Costs	1,504	1,559	55	3.66%	
Town Planning Fees	898	948	50	5.57%	
Total Statutory fees and fines	**2,402**	**2,507**	**105**	**4.37%**	

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 4.37% or $105K compared to 2025-2026 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 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	%	5-year trend
Leisure Centre Fees	3,153	3,234	81	2.57%	
Design and Supervision Fees	1,989	2,063	74	3.72%	
Animal Registration and Local Laws Fees	1,388	1,441	53	3.82%	
Building Services Fees	783	847	64	8.17%	
Waste Management Fees	742	776	34	4.58%	
Other fees and charges	697	492	(205)	(29.41%)	
Revenue in lieu of rates	303	312	9	2.97%	
Environmental Health Fees	241	254	13	5.39%	
Planning Fees	133	217	84	63.16%	
Library Fees	92	94	2	2.17%	
Total User Fees	**9,521**	**9,730**	**209**	**2.20%**	

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 by 5% where appropriate 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. Some services are delivered at a subsidised rate to support the community.

Revenue from user charges is projected to increase by 2.20% or $209K compared to the 2025-2026 forecast. Excluding the recognition of once off bond rescindment income in the 2025-2026 forecast, the increase in fees and charges income would be $366K or 3.91%. The main areas contributing to the increase are:

- Leisure Centre Fees which is due to anticipated growth in patronage ($81K); and
- Design and supervision fees ($74K), 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 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	%	5-year trend
Grants received in respect of the following:					
Summary of grants					
Commonwealth funded grants	7,928	14,542	6,614	83%	
State funded grants	21,400	28,774	7,374	34%	
Total grants received	**29,328**	**43,316**	**13,988**	**48%**	
(a) Operating Grants					
Recurrent - Commonwealth Government					
Financial Assistance Grants	6,043	12,304	6,261	104%	
Maternal and child health	6	7	1	0%	
Recurrent - State Government					
Family and children	5,539	6,263	724	13%	
Maternal and child health	1,680	1,832	152	9%	
Libraries	343	357	14	4%	
School crossing supervisors	178	179	1	1%	
Fire Services Property Levy	155	160	5	3%	
Community services	107	103	(4)	(4%)	
Youth services	100	100	-	0%	
Emergency management	60	60	-	0%	
Local laws	22	-	(22)	(100%)	
Total recurrent grants	**14,233**	**21,365**	**7,132**	**50%**	

	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	%	5-year trend
Non-recurrent - Commonwealth Government					
Roads of Access	-	-	-	0%	
Non-recurrent - State Government					
Economic Development	499	-	(499)	(100%)	
Environmental planning	228	-	(228)	0%	
Community Services	208	233	25	12%	
Emergency management	76	-	(76)	(100%)	
Traffic and Road Safety	65	-	(65)	(100%)	
Environmental Programs	43	40	(3)	(7%)	
Aged care	17	17	-	0%	
Recreation and Leisure	12	-	(12)	(100%)	
Youth Services	10	-	(10)	(100%)	
Total non-recurrent grants	**1,166**	**290**	**(876)**	**(75%)**	
Total Operating Grants	**15,399**	**21,655**	**6,256**	**41%**	

(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 increased by 41% or $6.26M compared to the 2025-2026 forecast. The main change is driven by the Financial Assistance Grant received early payment in 2024-2025 of $6.04M. Excluding the recognition of this income received in advance 2024-2025 forecast, the increase in operating grant income would be $216K or 1%. Other changes are due to fluctuation in non-recurrent grants, offset by a forecasted increase in the Kindergarten and Maternity and Child Health funding. Council expects to see non-recurrent grant income increase throughout the financial year as grants applications are successful.

	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	%	5-year trend
(b) Capital Grants					
Recurrent - Commonwealth Government					
Roads to Recovery	1,879	2,231	352	19%	
Total recurrent grants	**1,879**	**2,231**	**352**	**19%**	
Non-recurrent - State Government					
Buildings	2,588	13,744	11,156	431%	
Roads and footpaths	7,057	3,456	(3,601)	(51%)	
Recreational, leisure and community facilities	1,514	1,436	(78)	(5%)	
Parks and Open Space	517	717	200	0%	
Land	364	-	(364)	(100%)	
Libraries	10	77	67	667%	
Total non-recurrent grants	**12,050**	**19,430**	**7,380**	**61%**	
Total Capital Grants	**13,929**	**21,661**	**7,732**	**56%**	
Total Grants	**29,328**	**43,316**	**13,988**	**48%**	

(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 56% or $7.73M compared to the 2025-2026 forecast. Of the $19.43M non-recurrent grants, $8.02M was originally expected to be recognised in 2025-2026 but will now be recognised in 2026-2027 (timing change only). 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 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	Change %	5-year trend
Monetary	11,518	11,251	(267)	(2.32%)	
Non-monetary	60,859	76,622	15,763	25.90%	
Total Contributions	**72,377**	**87,873**	**15,496**	**21.41%**	

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, also referred to as gifted assets, are assets provided to Council by external parties for ongoing maintenance. These may include, but are not limited to, assets delivered as part of new developments (such as roads, drainage and open space). Accounting Standards require non-cash development contributions to be shown as income. The amounts included in the 2026-2027 Budget and Financial Plan are based on current year forecasts year forecasts and anticipated levels of development activity across the Shire.

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

Seymour War Memorial Outdoor Pool

Library Service, Kilmore

4.1.6 Other income

	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	Change %	5-year trend
Interest	5,075	3,800	(1,275)	(25.12%)	
Reimbursements	1,291	1,359	68	5.27%	
Lease income	390	284	(106)	(27.18%)	
Legal fees recovered	319	150	(169)	(52.98%)	
Other sales and income	254	-	(254)	(100.00%)	
Fuel rebate	89	91	2	2.25%	
Total Other income	**7,418**	**5,684**	**(1,734)**	**(23.38%)**	

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 23.38% or $1.73M compared to the 2025-2026 forecast. The variance is mainly due to a reduction in expected interest revenue with reducing deposit rates and cash at bank combined with reduced reimbursements due to once off services/projects within the 2025-2026 year.

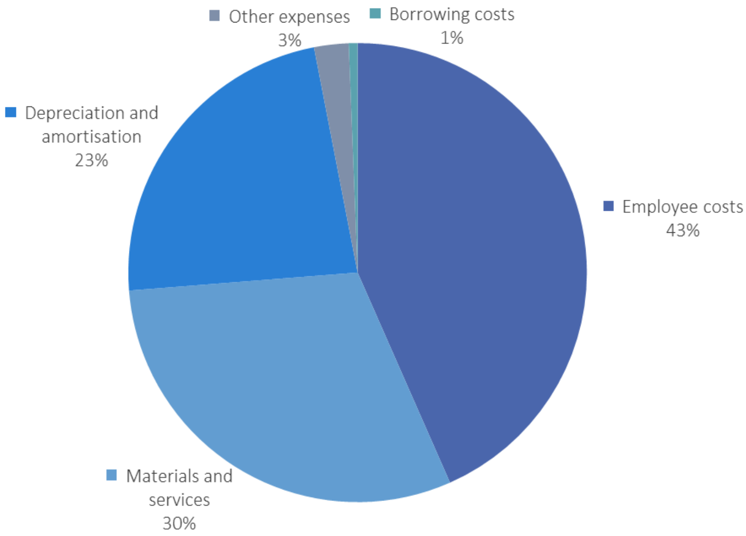
Seymour Music Festival, 2025

Kindergarten Program, Wallan Family and Children's Centre

Expenditure

A breakdown of Council's expenditure categories is shown in the graph below which reflects the fact that 96% of Council's total spending relates to three categories:

- employee costs at 43%
- materials and services 30%
- depreciation and amortisation 23%



4.1.7 Employee costs

	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	%	5-year trend
Wages and Salaries	43,034	45,415	2,381	5.53%	
Superannuation	4,959	5,143	184	3.71%	
Workcover	959	908	(51)	(5.32%)	
Fringe Benefits Tax	448	453	5	1.12%	
Other employee related costs	71	32	(39)	(54.93%)	
Total Employee costs	**49,471**	**51,951**	**2,480**	**5.01%**	

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 5.01% or $2.48M from the 2025-2026 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 2026-2027, 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 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	%	5-year trend
Contractors	20,389	19,678	(711)	(3.49%)	
Consultants	4,205	2,339	(1,866)	(44.38%)	
Information Technology	4,111	4,288	177	4.31%	
Materials	2,378	2,003	(375)	(15.77%)	
General expenses	2,011	1,608	(403)	(20.04%)	
Motor vehicles and plant costs	1,869	1,944	75	4.01%	
Utilities	1,656	1,709	53	3.20%	
Insurance	1,450	1,687	237	16.34%	
Office Accommodation	512	555	43	8.40%	
Education and training	482	519	37	7.68%	
Total Materials and services	**39,063**	**36,330**	**(2,733)**	**(7.00%)**	

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 7.00% or $2.73M compared to the 2025-2026 forecast.

The 2025-2026 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 2026-2027 Budget compared to the 2025-2026 forecast are rising costs in relation to information technology (software licences) and insurance costs.

4.1.9 Depreciation and Amortisation

	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	%	5-year trend
Depreciation - Infrastructure	17,369	18,076	707	4.07%	
Depreciation - Plant and equipment	3,393	3,527	134	3.95%	
Depreciation - Property	3,117	3,490	373	11.97%	
Amortisation - Intangible assets	1,702	1,467	(235)	(13.81%)	
Depreciation - Right of use assets	1,165	1,217	52	4.46%	
Total Depreciation	**26,746**	**27,777**	**1,031**	**3.85%**	

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 3.85% or $1.03M for 2026-2027 is mainly due to the construction of new and gifted assets during 2025-2026 which will be depreciated from 2026-2027 onwards.

4.1.10 Borrowing Costs and Other Expenses

	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	%	5-year trend
Landfill levy	1,133	1,499	366	32.30%	
Interest on borrowings	695	738	43	6.19%	
FASA and community group payments	419	425	6	1.43%	
Councillor allowances and superannuation	415	417	2	0.48%	
Audit fees	161	163	2	1.24%	
Bank fees	94	94	0	0.00%	
Electronic payment fees	36	40	4	11.11%	
Other	13	13	-	0.00%	
Total Other expenses	**2,966**	**3,389**	**423**	**14.26%**	

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 14.26% or $423K compared to the 2025-2026 forecast.

The increase in landfill levy expenditure of $366K (32.3%) is driven by increased fees and higher than anticipated waste disposal volumes in 2026-2027 compared to 2025–2026.

The additional $43K in interest expense reflects the planned drawdown of $10.23M in new borrowings during the 2026-2027 financial year, which will be used to fund the delivery of Council's capital works program and waste-related projects.

Seymour Resource Recovery Centre

4.1.11 Leases

This section presents a summary of Council's agreements for the 2026-2027 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 if $100,000 or more.

Seymour Community Wellbeing Hub (interim name)

Mitchell Shire Council has an intention to lease a café space on the ground floor of the Seymour Community Wellbeing Hub, located on the land 21-35 Keith Street, Seymour. The intention is to lease this café space to a suitable experienced social enterprise to undertake the management and operation of the café space within the Seymour Community Wellbeing Hub (interim name). This intention to lease is subject to delivery timeframes, relevant approvals and compliance with any legislative obligations in accordance with the Local Government Act 2020.

Seymour Community Wellbeing Hub (interim name)

Mitchell Shire Council has an intention to lease out consultation rooms within the Seymour Community Wellbeing Hub (interim) to suitable and experienced health and human service providers to operate from the site located on the land 21-35 Keith Street, Seymour. The intention is to lease out consultation spaces that align with the vision and intent of the Seymour Community Wellbeing Hub (interim). This intention to lease is subject to delivery timeframes, relevant approvals and compliance with any legislative obligations in accordance with the Local Government Act 2020.

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
12 Moyle Street, Seymour	61 Pollard Street, Seymour	
29 Alfred Street, Seymour	14 Moyle Street, Seymour	
30 Horwood Road, Broadford	16 Sydney Street, Kilmore	
35 Pollard Street, Seymour	52 Newbridge Boulevard, Wallan	
354 Lithgow Street, Beveridge	555 Spur Road, Clonbinane	
3-5 Worrough Road, Seymour	42- 80 Bentinck Street, Wallan	
38 Victoria Parade, Kilmore	Northern Highway, Pyalong	
Telegraph Road, Seymour	2A Lithgow Street, Beveridge	
470 Seymour Tooborac Road, Hilldene	470 Seymour Tooborac Road, Hilldene	
55 Pollard Street, Seymour	3 Fleece Street, Wallan	
57 Pollard Street, Seymour	Lithgow Street, Beveridge	
7 Worrough Road, Seymour	330 Nothern Hwy, Wallan	
Anderson Road, Kilmore	1 Fleece Street, Wallan	
Tallarook Street, Seymour		
Tarcombe Road, Seymour		
Watson Street, Wallan		
35 Mollison Street, Broadford		
Northern Highway, Pyalong		
80 Anzac Avenue, Seymour		
42- 80 Bentinck Street, Wallan		
125 High Street, Broadford		
150B High Street, Broadford		

Local Laws – Animal Management

Cat at the Broadford Pound

4.2 Balance Sheet

4.2.1 Assets

	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Variance $'000
Assets			
Current assets			
Cash and cash equivalents	13,200	8,500	(4,700)
Trade and other receivables	18,975	18,145	(830)
Other financial assets	62,342	77,358	15,016
Inventories	344	281	(63)
Contract Assets	3,086	3,086	-
Other assets	1,549	1,471	(78)
Total current assets	**99,496**	**108,841**	**9,345**
Non-current assets			
Other Financial Assets	18,622	3,223	(15,399)
Property, infrastructure, plant & equipment	1,057,621	1,170,091	112,470
Right of Use assets	5,589	5,071	(518)
Intangible assets	4,202	5,602	1,400
Total non-current assets	**1,086,034**	**1,183,987**	**97,953**
Total assets	**1,185,530**	**1,292,828**	**107,298**

Current Assets ($9.35 million increase) and Non-Current Assets ($97.95million 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 decrease by $4.74M during the year. This is mainly due to the decrease in cash holdings over the financial year due mainly to the increased capital expenditure.

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 $112.47M is due to the net result of projected non-cash development contributions, the completion of the 2026-2027 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 2025-2026 $'000	Budget 2026-2027 $'000	Variance $'000
Liabilities			
Current liabilities			
Trade and other payables	5,578	6,376	798
Trust funds and deposits	12,104	12,104	-
Contract and other liabilities	4,633	-	(4,633)
Provisions	8,181	9,746	1,565
Interest-bearing loans and borrowings	2,730	3,677	947
Lease liabilities	1,239	2,110	871
Total current liabilities	**34,465**	**34,013**	**(452)**
Non-current liabilities			
Provisions	12,092	7,340	(4,752)
Interest-bearing loans and borrowings	14,870	21,372	6,502
Lease liabilities	4,559	3,258	(1,301)
Total non-current liabilities	**31,521**	**31,970**	**449**
Total liabilities	**65,986**	**65,983**	**(3)**

Current Liabilities ($0.45 million decrease) and Non-Current Liabilities ($0.45 million increase)

Total Liabilities are expected to decrease by $8.38M mainly due to reduced trust funds and deposits and increased interest-bearing loans and borrowings.

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 2026, Council expects to be holding $10.6M in unspent grants that will be recognised as income within 2026-2027, 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 $10.26M in 2026-2027 and will repay loan principal of $2.81M over the year. For a detailed listing of what projects will be funded through borrowings in 2026-2027, please refer to the "Summary of new and proposed borrowings" on page 14.

4.2.3 Borrowings

	Forecast 2025-2026 $'000	Budget 2026-2027 $'000
Total amount borrowed as at 30 June of the prior year	17,773	17,600
Total amount proposed to be borrowed	3,170	10,258
Total amount projected to be repaid	(3,343)	(2,809)
Total amount of borrowings as at 30 June	**17,600**	**25,049**

The following table sets out future proposed borrowings, based on the forecast financial position of Council as of 30 June 2026.

Year	New Borrowings $'000	Principal Paid $'000	Interest Paid $'000	Balance 30 June $'000
2025-2026	3,170	3,343	695	17,600
2026-2027	10,258	2,809	739	25,049
2027-2028	9,851	3,796	1,087	31,104
2028-2029	4,324	4,651	1,294	30,777
2029-2030	16,577	5,295	1,334	42,059

4.2.4 Working capital ($9.80 million increase)

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

Working capital is forecast to be positive in 2026-2027 at $74.83M. 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 2025-2026 $'000	Budget 2026-2027 $'000	Variance $'000
Current assets	99,496	108,841	9,345
Current liabilities	34,465	34,013	452
Working capital	**65,031**	**74,828**	**9,797**
Current restricted cash and investment			
- Statutory reserves	(73,378)	(70,484)	2,894
- Cash held to fund carry forward capital works	(7,499)	-	7,499
Unrestricted working capital	**(15,846)**	**4,344**	**20,190**

4.2.5 Accumulated Surplus ($109.78 million increase)

	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Variance $'000
Equity			
Accumulated surplus	582,245	692,021	109,776
Reserves	537,299	534,824	(2,475)
Total equity	**1,119,544**	**1,226,845**	**107,301**

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 $109.78M results directly from the surplus for the year ($107.30M) less the net amount transferred from reserves ($2.48M).

4.2.6 Reserves ($2.48million increase)

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

All Reserves Total	Forecast 2025-2026 $000's	Budget 2026-2027 $000's	Variance $'000
Opening balance	61,337	75,235	
Transfer to reserve	14,867	15,269	
Transfer from reserve	969	17,744	
Closing balance	**75,235**	**72,760**	**(2,475)**

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

Restricted Reserves Total	Forecast 2025-2026 $000's	Budget 2026-2027 $000's	Variance $'000
Opening balance	60,511	73,378	
Transfer to reserve	13,119	11,234	
Transfer from reserve	252	14,128	
Closing balance	**73,378**	**70,484**	**(2,894)**

During the 2026-2027 financial year, statutory reserves are forecast to decrease by $2.89M. This includes development contributions forecasted to be received during the year ($11.23M) less $14.13M 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 2025-2026 $000's	Budget 2026-2027 $000's	Variance $'000
Opening balance	826	1,857	
Transfer to reserve	1,748	4,035	
Transfer from reserve	717	3,616	
Closing balance	**1,857**	**2,276**	**419**

During the 2026-2027 financial year, discretionary reserves are budgeted to increase by 419K.

Further information on movements within individual reserves will be provided in the Reserve Strategy within the Financial Plan 2026/27- 2035/36.

Greater Beveridge Community Centre

4.3 Statement of Cash Flows

The below analyses the expected cash flows from Council's operating, investing, and financing activities for 2026-2027. 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 ($24.30 million increase)

	Forecast 2025-2026 $'000 Inflows (Outflows)	Budget 2026-2027 $'000 Inflows (Outflows)	Variance $'000
Cash flows from operating activities			
Rates and charges	73,684	78,109	4,425
Statutory fees and fines	2,271	2,471	200
User fees	9,521	9,730	209
Grants - operating	14,712	21,732	7,020
Grants - capital	2,077	16,950	14,873
Contributions - monetary	11,518	11,251	(267)
Interest received	5,075	3,800	(1,275)
Other receipts	1,383	2,530	1,147
Employee costs	(49,537)	(51,396)	(1,859)
Materials and services	(39,330)	(39,121)	209
Other payments	(2,271)	(2,651)	(380)
Net cash provided by/(used in) operating activities	**29,103**	**53,405**	**24,302**

During the year cash flows may change as they are linked to current assets and liabilities expected to be held at 30 June 2026, in particular payables and receivables.

The increase in cash inflows from operating activities is forecast to be $24.30M for 2026-2027. This is mainly as a result of:

- increased capital and operating grants of $7.02M and $14.87M respectively, due to a high anticipated amount of grant funding received during 2025-2026 and held for use during 2026-2027;
- increased rates and charges of $4.43M, due to 2.75% rate cap and development in the Shire; offset by
- increased employee costs of $1.86M, mainly due to Enterprise Agreement increases, and changes in service provisions with the full year impact reflected in 2026-2027.

4.3.2 Net cash flows provided by/(used in) investing activities ($28.95 million increase)

	Forecast 2025-2026 $'000 Inflows (Outflows)	Budget 2026-2027 $'000 Inflows (Outflows)	Variance $'000
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	(39,100)	(61,806)	(22,706)
Proceeds from sale of property, infrastructure, plant and equipment	722	867	145
Proceeds from sale of investments	4,161	383	(3,778)
Payments for intangible assets	(257)	(2,867)	(2,610)
Net cash provided by/(used in) investing activities	**(34,474)**	**(63,423)**	**(28,949)**

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 relate to plant and fleet assets which reflects the expected cash flow from asset sales and fluctuates each year based on turnover of aging vehicles.

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 ($7.54 million increase)

	Forecast 2025-2026 $'000 Inflows (Outflows)	Budget 2026-2027 $'000 Inflows (Outflows)	Variance $'000
Cash flows from financing activities			
Finance costs	(695)	(738)	(43)
Interest paid - lease liability	(292)	(262)	30
Proceeds from borrowings	3,170	10,258	7,088
Repayment of borrowings	(3,343)	(2,809)	534
Repayment of finance lease liabilities	(1,064)	(1,131)	(67)
Net cash provided by/(used in) financing activities	**(2,224)**	**5,318**	**7,542**

The increase of $7.54M is primarily due to a variance in new borrowings and repayment of borrowings from 2025-2026 compared to 2026-2027.

Landscape Planning Officers

Reviva Reuse, Seymour Resource Recovery Centre

4.4 Capital Works Program

This section presents a listing of the capital works projects that are proposed to be undertaken for the 2026-2027 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:

- Legislated obligations
- Asset renewal
- Projects that support growth
- Committed projects
- Discretionary projects

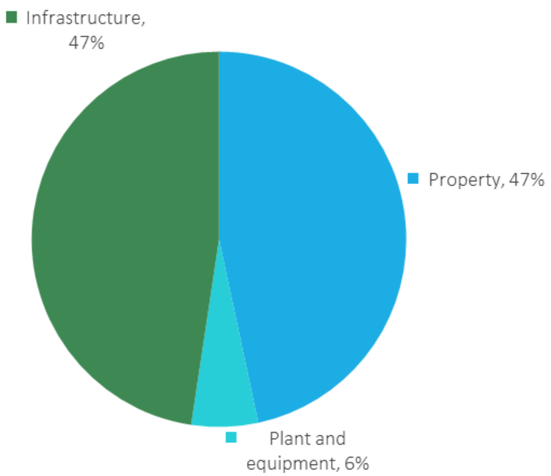
Projects are assessed against six (6) criteria:

- Strategy
- Value
- Risk
- Growth
- Maturity
- Sustainability

	Forecast 2025-2026 $'000	Budget 2026-2027 $'000	Change $'000	Change %
Property	13,994	28,822	14,828	105.96%
Plant and equipment	3,405	3,552	147	4.32%
Infrastructure	21,701	29,432	7,731	35.62%
Total*	**39,100**	**61,806**	**22,706**	**58.07%**

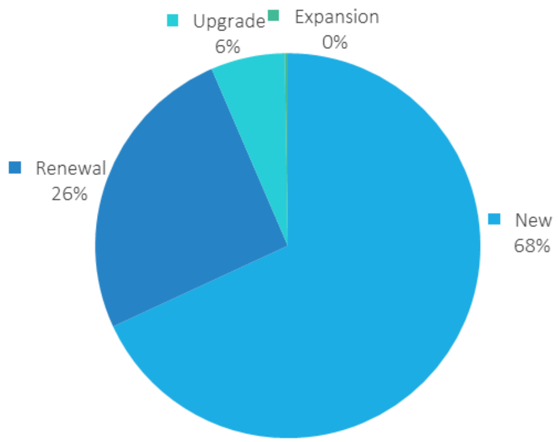
Capital Works Area	Project Cost $000	Asset expenditure types ($'000)				Summary of funding sources ($'000)				
		New	Renewal	Upgrade	Expansion	Grants / Contribution Confirmed	Sales	Council Cash	Reserves	Borrowings
Property	**28,822**	27,279	1,358	185	-	13,744	-	1,732	7,643	5,703
Plant and equipment	**3,552**	36	3,253	263	-	77	867	2,609	-	-
Infrastructure	**29,432**	14,778	11,101	3,401	152	7,841	-	12,682	7,384	1,524
Total*	**61,806**	**42,093**	**15,712**	**3,849**	**152**	**21,662**	**867**	**17,023**	**15,027**	**7,227**

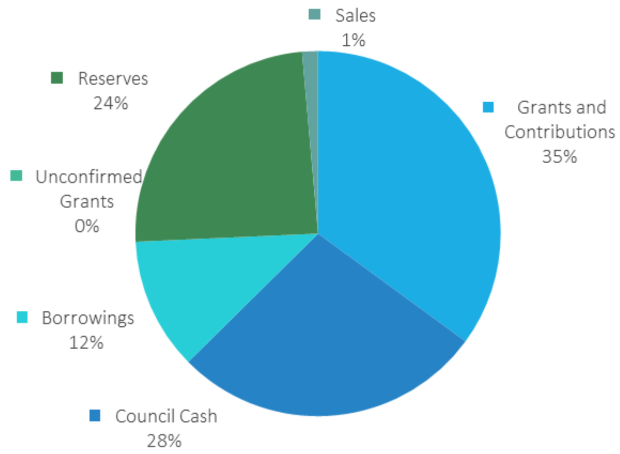
* The 2026-2027 Budget includes carry forward works of $19.86M.



The above represents the three level categories of assets and the percentage portion of the 2026-2027 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 work.

The below represents the percentage portion of the 2026-2027 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 of new assets ($42.09M).





The above represents the expected percentage portion, in terms of funding source, for the 2026-2027 capital works program. Sales include plant and fleet sales (trade-in) only.

Summary of funding sources ($'000)							
	Total Capital Program	Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
2025-2026	39,100	13,929	-	722	22,311	968	1,170
2026-2027	61,806	21,662	-	867	17,023	15,027	7,227
2027-2028	121,047	38,009	16,075	692	14,074	42,346	9,851
2028-2029	91,657	21,349	8,831	666	14,987	41,500	4,324
2029-2030	76,927	-	16,834	728	15,798	26,990	16,577

4.4.2 New Work for 2026-2027

Capital Works Area	Year	Project Cost $000	Asset expenditure types ($'000) New	Renewal	Upgrade	Expansion	Summary of funding sources ($'000) Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
PROPERTY												
Buildings												
Aquatics Facilities - Renewal and Upgrade Program	2026-2027	350	-	175	175	-	-	-	-	350	-	-
Beveridge Station Indoor Sports Centre (Lockerbie North) - Modular Kindergarten C02ib	2026-2027	997	997	-	-	-	-	-	-	-	997	-
Building Structural Defects and Fitout Renewal Program	2026-2027	604	-	604	-	-	-	-	-	604	-	-
HVAC Renewal Program	2026-2027	50	-	50	-	-	-	-	-	50	-	-
Kindergarten Shade Sail Renewal Program	2026-2027	10	-	10	-	-	-	-	-	10	-	-
Kings Park, Seymour - Netball Court Renewal	2026-2027	80		80	-	-	-	-	-	80	-	-
Lockerbie DCP - Community Centre CI02ii - Design[1]	2026-2027	368	368	-	-	-	-	-	-	-	368	-
Security Strategy Implementation	2026-2027	100	-	100	-	-	-	-	-	100	-	-
Seymour Community Wellbeing Hub - Construction[1&3]	2026-2027	1,602	1,602	-	-	-	-	-	-	-	-	1,602
Solar Installation on Council Buildings Program	2026-2027	71	71	-	-	-	-	-	-	71	-	-
Strengthening Community Safety- Year 2[1]	2026-2027	335	335	-	-	-	335	-	-	-	-	-
Sue Marstaeller Pavillion, LB Davern Reserve – Amenities access upgrades	2026-2027	10	-	-	10	-	-	-	-	10	-	-
Sustainability Actions - Small Council sites program	2026-2027	50	50	-	-	-	-	-	-	50	-	-
Wallan East Integrated Family and Children's Centre - Construction - Year 2[1&3]	2026-2027	7,000	7,000	-	-	-	7,000	-	-	-	-	-
Total for Buildings		**11,627**	**10,423**	**1,019**	**185**	**-**	**7,335**	**-**	**-**	**1,325**	**1,365**	**1,602**
Land												
Beveridge Central ICP - Public purpose land	2026-2027	6,031	6,031								6,031	
Total for Land		**6,031**	**6,031**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**6,031**	**-**
TOTAL PROPERTY		17,658	16,454	1,019	185	-	7,335	-	-	1,325	7,396	1,602
PLANT AND EQUIPMENT												
Vehicles, Plant, Machinery and Equipment												
Fleet Renewal Program	2026-2027	1,096	-	1,096	-	-	-	-	445	651	-	-
Plant Renewal Program	2026-2027	1,461	-	1,461	-	-	-	-	422	1,039	-	-
Total for Vehicles, Plant, Machinery and Equipment		**2,557**	**-**	**2,557**	**-**	**-**	**-**	**-**	**867**	**1,690**	**-**	**-**
Computers & Telecommunications												
Hardware Renewal Program	2026-2027	320	-	320	-	-	-	-	-	320	-	-
Mobility and AV Renewal	2026-2027	43	-	43	-	-	-	-	-	43	-	-
Network Upgrade and Optimisation Program	2026-2027	111	-	-	111	-	-	-	-	111	-	-
Scanning Hardware Upgrade	2026-2027	18	-	18	-	-	-	-	-	18	-	-
Total for Computers & Telecommunications		**492**	**-**	**381**	**111**	**-**	**-**	**-**	**-**	**492**	**-**	**-**

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

3 This project is a multi year project and will be combined with the carry forward from 2025-2026 which is identified in section 4.4.3

New Work for 2026-2027…continued

Capital Works Area	Year	Project Cost $000	Asset expenditure types ($'000)				Summary of funding sources ($'000)					
			New	Renewal	Upgrade	Expansion	Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
Fixtures Fittings and Furniture												
Christmas Decorations	2026-2027	36	36	-	-	-	-	-	-	36	-	-
Total for Fixtures Fittings and Furniture		**36**	**36**	**-**	**-**	**-**	**-**	**-**	**-**	**36**	**-**	**-**
Library Books												
Library Stock Renewal	2026-2027	200	-	200	-	-	-	-	-	200	-	-
Total for Library Books		**200**	**-**	**200**	**-**	**-**	**-**	**-**	**-**	**200**	**-**	**-**
TOTAL PLANT AND EQUIPMENT		3,285	36	3,138	111	-	-	-	867	2,418	-	-
INFRASTRUCTURE												
Roads												
Beveridge Township DCP - Access Street between Lithgow Street and Arrowsmith Street RD-02i	2026-2027	3,603	3,603	-	-	-	-	-	-	-	3,603	-
Culvert Renewal Program	2026-2027	300	-	300	-	-	-	-	-	300	-	-
Dry Creek/ Wandong Avenue, Wandong – Pedestrian Crossing Improvements	2026-2027	60	60	-	-	-	-	-	-	60	-	-
Federal Blackspot Program - Anglesey St, Seymour - Traffic Priority Year 2[1]	2026-2027	471	471	-	-	-	471	-	-	-	-	-
Federal Blackspot Program - Kilmore East Rd, Kilmore - Safety Barriers Year 2[1]	2026-2027	573	573	-	-	-	573	-	-	-	-	-
Federal Blackspot Program - Lancefield Pyalong Road, High Camp - Safety Barrier Year 2[1]	2026-2027	726	726	-	-	-	726	-	-	-	-	-
Federal Blackspot Program - Windham St and Queen St, Wallan Intersection Year 2[1]	2026-2027	658	658	-	-	-	658	-	-	-	-	-
Kerb and Channel Renewal Program	2026-2027	531	-	531	-	-	-	-	-	531	-	-
Old Sydney Road Upgrade - Planning and Design[1]	2026-2027	1,000	-	-	1,000	-	1,000	-	-	-	-	-
Queen St - High St to Wellington - Pedestrian improvements	2026-2027	240	240	-	-	-	-	-	-	240	-	-
Sealed Road Renewal Program[4]	2026-2027	6,678	-	6,678	-	-	2,231	-	-	4,447	-	-
Unsealed Road Renewal Program	2026-2027	1,256	-	1,256	-	-	-	-	-	1,256	-	-
Wallara Waters Blvd Priority Crossings and Traffic Calming	2026-2027	278	278	-	-	-	-	-	-	278	-	-
Total for Roads		**16,374**	**6,609**	**8,765**	**1,000**	**-**	**5,659**	**-**	**-**	**7,112**	**3,603**	**-**
Footpaths and Cycleways												
Beveridge Central ICP - Patterson Rd Footpaths RD-02iv	2026-2027	303	303	-	-	-	-	-	-	-	303	-
Footpath Renewal Program	2026-2027	500	-	500	-	-	-	-	-	500	-	-
Hamilton Street and Hawdon Street Missing Link Footpath - Broadford	2026-2027	60	60	-	-	-	-	-	-	60	-	-
Powlett Street, Kilmore - Missing Link Footpath	2026-2027	401	401	-	-	-	-	-	-	401	-	-
Total for Footpaths and Cycleways		**1,264**	**764**	**500**	**-**	**-**	**-**	**-**	**-**	**961**	**303**	**-**

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

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 2026-2027…continued

Capital Works Area	#REF!	Project Cost $000	Asset expenditure types ($,000) New	Renewal	Upgrade	Expansion	Summary of funding sources ($'000) Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
Bridges												
Bridge Renewal Program	2026-2027	580	-	580	-	-	-	-	-	580	-	-
Total for Bridges		**580**	**-**	**580**	**-**	**-**	**-**	**-**	**-**	**580**	**-**	**-**
Recreational Leisure and Community Facilities												
Beveridge Central ICP – Sports Reserve – Design SR-01i	2026-2027	350	350	-	-	-	-	-	-	-	350	-
Beveridge Central Active Open Space – Playspace Design[1]	2026-2027	68	68	-	-	-	68	-	-	-	-	-
Drinking Fountains in Local Parks	2026-2027	20	-	20	-	-	-	-	-	20	-	-
Harley Hammond Reserve, Broadford - Female Friendly Pavilion Upgrade - Construction [1&2]	2026-2027	838	-		838	-	580	-	-	258	-	-
Local Parks - Playspace Renewal and Upgrade Program	2026-2027	320	-	160	160	-	-	-	-	320	-	-
Lockerbie DCP- Active Open Space AR01i - Planning[1]	2026-2027	159	159	-	-	-	-	-	-	-	159	-
Newbridge Recreation Reserve, Wallan East - Masterplanning and Preliminary Design	2026-2027	450	450	-	-	-	-	-	-	-	450	
Total for Recreational Leisure and Community Facilities		**2,205**	**1,027**	**180**	**998**	**-**	**648**	**-**	**-**	**598**	**959**	**-**
Waste Management												
Former Kilmore Landfill – Decommission on site dams (x 3)	2026-2027	100	-	100	-	-	-	-	-	-	100	-
Former Seymour Landfill - Gas Flare	2026-2027	250	-	-	250	-	-	-	-	-	250	-
Renewal of RRC Point of Sale hardware	2026-2027	10	-	10	-	-	-	-	-	-	10	-
Total for Waste Management		**360**	**-**	**110**	**250**	**-**	**-**	**-**	**-**	**-**	**360**	**-**
Parks, Open Space and Streetscapes												
Environmental Reserves signage	2026-2027	31	-	-	31	-	-	-	-	31	-	-
Minor Path Renewal Program	2026-2027	40	-	40	-	-	-	-	-	40	-	-
Park and Open Space Furniture Renewal Program	2026-2027	40	-	40	-	-	-	-	-	40	-	-
Public Art Program	2026-2027	20	20	-	-	-	-	-	-	20	-	-
Waste Enclosure Renewal Program	2026-2027	25	-	25	-	-	-	-	-	25	-	-
Total for Parks, Open Space and Streetscapes		**156**	**20**	**105**	**31**	**-**	**-**	**-**	**-**	**156**	**-**	**-**
Off Street Car Parks												
DDA Parking Program - Murchison Street, Broadford	2026-2027	30	-	-	30	-	-	-	-	30	-	-
DDA Parking Upgrades	2026-2027	30	-	-	30	-	-	-	-	30	-	-
Total for Off Street Car Parks		**60**	**-**	**-**	**60**	**-**	**-**	**-**	**-**	**60**	**-**	**-**
TOTAL INFRASTRUCTURE		20,999	8,420	10,240	2,339	-	6,307	-	-	9,467	5,225	-
TOTAL CAPITAL WORKS		41,942	24,910	14,397	2,635	-	13,642	-	867	13,210	12,621	1,602

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

3 This project is a multi year project and will be combined with the carry forward from 2025-2026 which is identified in section 4.4.3

4.4.3 Carried Forward Works from 2025-2026

Upon the finalisation of 2025-2026 financial statements, including capital works delivery, the carry forwards into 2026-2027 will be updated and reflected in the Financial Report for the period ending 30 June 2026 and Financial Report for the period ending 30 September 2026.

Capital Works Area	Project Cost $000	Asset expenditure types ($,000)				Summary of funding sources ($'000)					
		New	Renewal	Upgrade	Expansion	Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
PROPERTY											
Buildings											
Broadford Hall-roof replacement	318	-	318	-	-	-	-	-	318	-	-
Chittick Park Seymour Band Hall Amenities Plan Design	16	-	16	-	-	-	-	-	16	-	-
Kindergarten Shade Sail Renewal Program	5	-	5	-	-	-	-	-	5	-	-
Lockerbie DCP - Community Centre CI02i - Planning	247	247	-	-	-	-	-	-	-	247	-
Seymour Community Wellbeing Hub - Construction [3]	4,812	4,812	-	-	-	3,800	-	-	-	-	1,012
Solar Installation on Council Buildings Program	50	50	-	-	-	-	-	-	50	-	-
Sustainability Actions - Small Council Sites Program	18	18	-	-	-	-	-	-	18	-	-
Wallan East Integrated Family and Children's Centre[3]	5,409	5,409	-	-	-	2,609	-	-	-	-	2,800
Total for Buildings	**10,875**	**10,536**	**339**	**-**	**-**	**6,409**	**-**	**-**	**407**	**247**	**3,812**
Land											
Strategic Land Acquisition	289	289	-	-	-	-	-	-	-	-	289
Total for Land	**289**	**289**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**289**
TOTAL PROPERTY	11,164	10,825	339	-	-	6,409	-	-	407	247	4,101
PLANT AND EQUIPMENT											
Vehicles, Plant, Machinery and Equipment											
Plant Renewal 2025-2026	100	-	100	-	-	-	-	-	100	-	-
Total for Vehicles, Plant, Machinery and Equipment	**100**	**-**	**100**	**-**	**-**	**-**	**-**	**-**	**100**	**-**	**-**
Computers and Telecommunications											
Mobility and AV Renewal	15	-	15	-	-	-	-	-	15	-	-
Network Upgrade and Optimisation 2025-2026	50	-	-	50	-	-	-	-	50	-	-
Total for Computers and Telecommunications	**65**	**-**	**15**	**50**	**-**	**-**	**-**	**-**	**65**	**-**	**-**
Fixtures Fittings and Furniture											
Library Technology Upgrade	102	-	-	102	-	77	-	-	26	-	-
Total for Fixtures Fittings and Furniture	**102**	**-**	**-**	**102**	**-**	**77**	**-**	**-**	**26**	**-**	**-**
TOTAL PLANT AND EQUIPMENT	267	-	115	152	-	77	-	-	191	-	-

3 This project is a multi year project and will be combined with an additional allocation within the 2026-2027 capital works program

Carried Forward Works from 2025-2026…continued

Capital Works Area	Project Cost $000	Asset expenditure types ($,000) New	Renewal	Upgrade	Expansion	Summary of funding sources ($'000) Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
INFRASTRUCTURE											
Roads											
Beveridge Central Patterson & Lithgow IN-04iii Design	178	178	-	-	-	-	-	-	-	178	-
Hilldene Industrial Estate Intersection Construction	1,524	1,524	-	-	-	-	-	-	-	-	1,524
Major Patching Program Shire Wide 2025-2026	400	-	400	-	-	-	-	-	400	-	-
Seymour-Pyalong Road and Sugarloaf Creek Road - Intersection	794	-	-	794	-	-	-	-	794	-	-
Watson St, Wallan Raised Priority Crossing	108	108	-	-	-	28	-	-	30	50	-
Total for Roads	**3,004**	**1,810**	**400**	**794**	**-**	**28**	**-**	**-**	**1,224**	**228**	**1,524**
Footpaths and Cycleways											
Footpath Renewal Program 2025-2026	150	-	150	-	-	-	-	-	150	-	-
Island Park, Broadford Footpath Missing Link -Plan & Design	31	31	-	-	-	-	-	-	31	-	-
King Street, Wallan - Missing Link Footpath	225	225	-	-	-	-	-	-	225	-	-
Total for Footpaths and Cycleways	**406**	**256**	**150**	**-**	**-**	**-**	**-**	**-**	**406**	**-**	**-**
Recreational, Leisure and Community Facilities											
Beveridge Central ICP – Sports Reserve – Planning and Design SR-01i	1,137	1,137	-	-	-	-	-	-	624	512	-
Beveridge Recreation Reserve Activation - Stage 1	1,093	1,093	-	-	-	547	-	-	546	-	-
Broadford Entrance Revitalisation	72	72	-	-	-	-	-	-	72	-	-
Butlers Road Kilmore - Active Open Pre & Concept Planning	90	90	-	-	-	-	-	-	-	90	-
Chittick Park Dog Friendly Space, Seymour	197	197	-	-	-	167	-	-	30	-	-
Kilmore Leisure Centre - Upgrade investigation and design	268	-	-	268	-	-	-	-	268	-	-
Newbridge Recreation Reserve, Wallan East - design	75	75	-	-	-	75	-	-	-	-	-
Total for Recreational, Leisure and Community Facilities	**2,931**	**2,663**	**-**	**268**	**-**	**789**	**-**	**-**	**1,540**	**602**	**-**
Waste Management											
Former Kilmore Landfill - Leachate management	311	-	311	-	-	-	-	-	-	311	-
Former Seymour Landfill - Gas flare	75	75	-	-	-	-	-	-	-	75	-
Wallan Resource Recovery Centre Expansion - Stage 1	152	-	-	-	152	-	-	-	-	152	-
Total for Waste Management	**538**	**75**	**311**	**-**	**152**	**-**	**-**	**-**	**-**	**538**	**-**
Parks, Open Space and Streetscapes											
Hidden Valley New Environmental Reserve Project	50	50	-	-	-	-	-	-	-	50	-
Seniors Outdoor Fitness Equipment-Beveridge	65	65	-	-	-	20	-	-	45	-	-
Taylors Creek Reserve, Wallan - Activation	1,321	1,321	-	-	-	697	-	-	-	624	-
Whiteside and Lewis Street Beveridge IN-07 Landscaping	19	19	-	-	-	-	-	-	-	19	-
Whiteside Street, Beveridge, RD-06a Landscaping	97	97	-	-	-	-	-	-	-	97	-
Total for Parks, Open Space and Streetscapes	**1,553**	**1,553**	**-**	**-**	**-**	**717**	**-**	**-**	**45**	**791**	**-**
TOTAL INFRASTRUCTURE	8,433	6,358	861	1,062	152	1,534	-	-	3,215	2,159	1,524
TOTAL CARRIED FORWARD CAPITAL WORKS	19,864	17,183	1,315	1,214	152	8,020	-	-	3,813	2,406	5,625

MITCHELL SHIRE COUNCIL

Summary of Planned Capital Works Expenditure 2027-2028 (Year 2)

For a detailed capital works project listing for 2027-2028 to 2029-2030, 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

The 2027-2028 to 2029-2030 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 $000	Asset expenditure types ($,000)				Summary of funding sources ($'000)					
		New	Renewal	Upgrade	Expansion	Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
PROPERTY											
Buildings	24,620	21,886	1,246	975	513	9,551	9,400	-	1,871	3,285	513
Land	9,470	9,470	-	-	-	-	-	-	-	5,432	4,038
TOTAL PROPERTY	34,090	31,356	1,246	975	513	9,551	9,400	-	1,871	8,717	4,551
PLANT AND EQUIPMENT											
Vehicles, Plant, Machinery and Equipment	2,302	-	2,302	-	-	-	-	692	1,610	-	-
Computers and Telecommunications	536	-	451	85	-	-	-	-	536	-	-
Fixtures Fittings and Furniture	36	36	-	-	-	-	-	-	36	-	-
Library Books	200	-	200	-	-	-	-	-	200	-	-
TOTAL PLANT AND EQUIPMENT	3,074	36	2,953	85	-	-	-	692	2,382	-	-
INFRASTRUCTURE											
Roads	62,663	28,367	9,296	25,000	-	27,349	-	-	6,987	24,327	4,000
Footpaths and Cycleways	2,871	1,171	1,200	500	-	-	675	-	1,101	595	500
Bridges	580	-	580	-	-	-	-	-	580	-	-
Drainage	36	-	36	-	-	-	-	-	36	-	-
Recreational, Leisure and Community Facilities	15,103	13,671	1,282	150	-	1,109	6,000	-	932	6,262	800
Waste Management	2,445	-	2,445	-	-	-	-	-	-	2,445	-
Parks, Open Space and Streetscapes	155	20	105	30	-	-	-	-	155	-	-
Off Street Car Parking	30	-	-	30	-	-	-	-	30	-	-
TOTAL INFRASTRUCTURE	83,883	43,229	14,944	25,710	-	28,458	6,675	-	9,821	33,629	5,300
TOTAL CAPITAL WORKS	121,047	74,621	19,143	26,770	513	38,009	16,075	692	14,074	42,346	9,851

4.4.4 Summary of Planned Capital Works Expenditure 2028-2029 (Year 3)

Capital Works Area	Project Cost $000	Asset expenditure types ($,000)				Summary of funding sources ($'000)					
		New	Renewal	Upgrade	Expansion	Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
PROPERTY											
Buildings	7,986	4,406	1,128	1,003	1,449	-	1,243	-	1,734	4,072	937
Land	5,836	5,836	-	-	-	-	-	-	-	5,836	-
TOTAL PROPERTY	13,822	10,242	1,128	1,003	1,449	-	1,243	-	1,734	9,908	937
PLANT AND EQUIPMENT											
Vehicles, Plant, Machinery and Equipment	2,116	-	2,116	-	-	-	-	666	1,450	-	-
Computers and Telecommunications	561	-	460	101	-	-	-	-	561	-	-
Fixtures Fittings and Furniture	59	36	23	-	-	-	-	-	59	-	-
Library Books	200	-	200	-	-	-	-	-	200	-	-
TOTAL PLANT AND EQUIPMENT	2,936	36	2,799	101	-	-	-	666	2,270	-	-
INFRASTRUCTURE											
Roads	40,868	11,778	9,966	19,124	-	21,349	2,706	-	8,346	8,467	-
Footpaths and Cycleways	1,213	627	586	-	-	-	-	-	951	262	-
Bridges	676	-	676	-	-	-	-	-	676	-	-
Drainage	1,773	-	-	1,773	-	-	-	-	104	1,669	-
Recreational, Leisure and Community Facilities	25,918	25,204	564	150	-	-	4,882	-	455	19,194	1,387
Waste Management	4,000	-	-	-	4,000	-	-	-	-	2,000	2,000
Parks, Open Space and Streetscapes	421	73	246	102	-	-	-	-	421	-	-
Off Street Car Parking	30	-	-	30	-	-	-	-	30	-	-
TOTAL INFRASTRUCTURE	74,899	37,682	12,038	21,179	4,000	21,349	7,588	-	10,983	31,592	3,387
TOTAL CAPITAL WORKS	91,657	47,960	15,965	22,283	5,449	21,349	8,831	666	14,987	41,500	4,324

4.4.5 Summary of Planned Capital Works Expenditure 2029-2030 (Year 4)

Capital Works Area	Project Cost $000	Asset expenditure types ($,000)				Summary of funding sources ($'000)					
		New	Renewal	Upgrade	Expansion	Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
PROPERTY											
Buildings	16,161	13,409	1,128	175	1,449	-	6,730	-	1,424	5,435	2,572
Land	5,436	5,436	-	-	-	-	-	-	-	5,436	-
TOTAL PROPERTY	21,597	18,845	1,128	175	1,449	-	6,730	-	1,424	10,871	2,572
PLANT AND EQUIPMENT											
Vehicles, Plant, Machinery and Equipment	2,318	-	2,318	-	-	-	-	728	1,590	-	-
Computers and Telecommunications	582	-	481	101	-	-	-	-	582	-	-
Fixtures Fittings and Furniture	59	36	23	-	-	-	-	-	59	-	-
Library Books	200	-	200	-	-	-	-	-	200	-	-
TOTAL PLANT AND EQUIPMENT	3,159	36	3,022	101	-	-	-	728	2,431	-	-
INFRASTRUCTURE											
Roads	20,708	9,198	10,560	950	-	-	2,449	-	8,410	3,699	6,150
Footpaths and Cycleways	1,457	760	697	-	-	-	-	-	1,318	139	-
Bridges	784	-	784	-	-	-	-	-	784	-	-
Drainage	52	-	-	52	-	-	-	-	52	-	-
Recreational, Leisure and Community Facilities	24,545	23,677	440	428	-	-	7,655	-	836	12,199	3,855
Waste Management	4,081	-	81	-	4,000	-	-	-	-	81	4,000
Parks, Open Space and Streetscapes	514	21	205	288	-	-	-	-	514	-	-
Off Street Car Parking	30	-	-	30	-	-	-	-	30	-	-
TOTAL INFRASTRUCTURE	52,172	33,657	12,767	1,748	4,000	-	10,104	-	11,944	16,119	14,005
TOTAL CAPITAL WORKS	76,928	52,538	16,917	2,024	5,449	-	16,834	728	15,799	26,990	16,577

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 2024-2025	Forecast 2025-2026	Budget Target 2026-2027	Target Projections 2027-2028	Target Projections 2028-2029	Target Projections 2029-2030	6-year trend
Governance								
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	44	52	53	54	55	56	
Roads								
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	93.67%	92.12%	91.72%	91.32%	90.93%	90.55%	
Statutory planning								
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	39.30%	37.2%	45.00%	45.90%	46.82%	47.75%	
Waste management								
Waste diversion (amount of waste diverted from landfill is maximised)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties	5.40	5.45	5.50	5.56	5.61	5.67	

Financial

Indicator	Measure	KPI	Notes	Actual 2024-2025	Forecast 2025-2026	Budget 2026-2027	Projections 2027-2028	Projections 2028-2029	Projections 2029-2030	6-year trend
Liquidity										
Working Capital	Current assets / current liabilities	120-200%	5.1	228.3%	288.7%	320.0%	287.7%	209.5%	206.2%	
Obligations										
Asset renewal and upgrade	Asset renewal and upgrade expenditure / depreciation	90-110%	5.2	73.1%	85.6%	77.5%	170.0%	131.9%	59.0%	
Stability										
Rates concentration	Rate revenue / adjusted underlying revenue	50-80%	5.3	59.3%	66.4%	65.1%	66.2%	67.5%	68.0%	
Efficiency										
Expenditure level	Total expenditure / no. of property assessments	$2,000 - $5,000		$4,100	$4,219	$4,031	$4,029	$3,997	$3,997	

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.

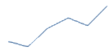
Indicator	Measure	KPI	Notes	Actual 2024-2025	Forecast 2025-2026	Budget 2026-2027	Projections 2027-2028	Projections 2028-2029	Projections 2029-2030	6-year trend
Operating position										
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	0-10%	5.4	(0.7%)	(8.8%)	0.0%	0.1%	0.0%	0.1%	
Liquidity										
Unrestricted cash[2]	Unrestricted cash / current liabilities	50-100%	5.5	54.1%	13.5%	18.7%	28.1%	49.6%	69.4%	
Unrestricted cash[3]	Unrestricted cash / current liabilities			(156.1%)	(234.2%)	(217.8%)	(188.6%)	(107.1%)	(78.1%)	
Obligations										
Loans and borrowings	Interest bearing loans and borrowings /own source revenue	20-60%	5.6	24.5%	19.2%	26.1%	30.7%	28.9%	37.2%	
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / own source revenue	0-10%	5.6	5.2%	4.4%	3.7%	4.8%	5.6%	5.9%	
Stability										
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.2-0.6%		0.34%	0.36%	0.34%	0.32%	0.30%	0.27%	
Efficiency										
Revenue level	General rates and municipal charges / no. of property assessments	$700 - $2,000		$1,947	$2,005	$1,977	$2,037	$2,059	$2,080	

2 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 componnet of the ratio calculation.

3 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
			2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	
TCV loans framework indicator									
Interest bearing liabilities to own source revenue	Interest bearing liabilities / own source revenue	< 60%	27.2%	25.5%	31.7%	35.4%	32.6%	39.6%	

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 2026-2027 is budgeted to be 77.5% which is below the KPI range (90-110%). Despite this, the asset renewal and upgrade rate is expected to increase through to 2028-2029 and be more than 110%. 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 cost pressures. Costs for existing services are increasing at a faster rate than income from growth, meaning services and / or service levels will reduce to stay within the rate cap and an adjusted favourable result.

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

Goulburn River Trail, Seymour

Seymour Youth Art Program, Seymour and District Community House

Appendix A - Fees and charges

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Asset Protection						
Asset Reinstatement Fees						
Asset Renewal - Administration Fee	Occasion	B	238.00	250.00	12.00	5.0%
Drainage	Occasion	B	Cost Recovery	Cost Recovery	0.00	0.0%
Footpaths	Occasion	B	Cost Recovery	Cost Recovery	0.00	0.0%
Garden Beds	Occasion	B	Cost Recovery	Cost Recovery	0.00	0.0%
Park and Playgrounds	Occasion	B	Cost Recovery	Cost Recovery	0.00	0.0%
Sealed Road	Occasion	B	Cost Recovery	Cost Recovery	0.00	0.0%
Tree Capture	Per Tree	B	16.20	17.00	0.80	4.9%
Trees	Occasion	B	Cost Recovery	Cost Recovery	0.00	0.0%
Building						
Permits - Commercial Works						
Application for Occupancy Permit (POPE) - Major >1000	Permit	A	1,485.00	1,560.00	75.00	5.1%
Application for Occupancy Permit (POPE) - Minor <1000	Permit	A	449.00	471.00	22.00	4.9%
Building Permit Amendment (Major)	Permit	A	370.00	389.00	19.00	5.1%
Building Permit Amendment (Minor)	Permit	A	100.50	105.50	5.00	5.0%
Class 5-9 over $300,000	Permit	C	Price on Application	Price on Application	0.00	0.0%
Class 5-9 up to $300,000	Permit	C	Price on Application	Price on Application	0.00	0.0%
Copy of Building Permit or Occupancy Permit (electronic)	Permit	A	39.90	41.90	2.00	5.0%
Planning Information	Permit	A	48.50	50.90	2.40	4.9%
Shop Fit out (Cost less than $20,000)	Permit	A	713.00	749.00	36.00	5.0%
Permits - Miscellaneous		A				
Building Permit Extension of Time	Occasion		269.00	282.00	13.00	4.8%
Copy of Building Permit or Occupancy Permit (recall request)	Permit	A	106.50	112.00	5.50	5.2%
Copy of Commercial Plans (recall request)	Permit	A	216.00	227.00	11.00	5.1%
Copy of Residential Plans (recall request)	Permit	A	131.50	138.00	6.50	4.9%
Re-Inspections or Additional inspections	Permit	A	184.50	193.50	9.00	4.9%
Title Search	Permit	C	59.00	62.00	3.00	5.1%
Permits - Outbuildings						
<$20,000 including steel garages, carports, verandas, decks, retaining walls etc	Permit	A	738.00	775.00	37.00	5.0%
Brick Garages	Permit	A	840.00	882.00	42.00	5.0%
Sheds over $20,000 up to $100,000 (over $100,000 commercial rates)	Permit	A	1,365.00	1,435.00	70.00	5.1%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Permits - Residential						
Demolitions (where protection work not required)	Permit	A	1,250.00	1,315.00	65.00	5.2%
Dwelling Extensions/Alterations (All) Owner Builder (Up to $100,000)	Permit	A	1,915.00	2,010.00	95.00	5.0%
Dwelling Extensions/Alterations (all) Registered Builder (Up to $100,000)	Permit	A	1,390.00	1,460.00	70.00	5.0%
Minor Dwelling Alterations (removal of internal wall, increasing a window size)	Permit	A	738.00	775.00	37.00	5.0%
Multi-Unit Development (each)	Permit	A	1,360.00	1,430.00	70.00	5.1%
New Dwelling ($150,000 to $300,000) Owner Builder	Permit	A	3,345.00	3,510.00	165.00	4.9%
New Dwelling ($150,000 to $300,000) Registered Builder	Permit	A	2,660.00	2,795.00	135.00	5.1%
New Dwelling (Up to $150,000) Owner Builder	Permit	A	2,810.00	2,950.00	140.00	5.0%
New Dwelling (Up to $150,000) Registered Builder	Permit	A	2,230.00	2,340.00	110.00	4.9%
New Dwellings ($300,000-$500,000) Owner Builder	Permit	A	4,725.00	4,960.00	235.00	5.0%
New Dwellings ($300,000-$500,000) Registered Builder	Permit	A	3,805.00	3,995.00	190.00	5.0%
New Dwellings ($500,000 - $1,000,000) Owner Builder	Permit	C	5,775.00	6,065.00	290.00	5.0%
New Dwellings ($500,000 - $1,000,000) Registered Builder	Permit	C	5,250.00	5,515.00	265.00	5.0%
New Dwellings (Over $1,000,000)	Permit	C	Price on application	Price on application	0.00	0.0%
Building						
Permits - Swimming Pools & Safety Barriers						
Above/ Inground pools (Fibreglass)	Permit	C	1,140.00	1,195.00	55.00	4.8%
In-ground pools (Concrete Only)	Permit	C	1,140.00	1,195.00	55.00	4.8%
Safety Barrier permit	Permit	A	455.00	478.00	23.00	5.1%
Swimming Pool Inspection Fee	Permit	A	397.00	417.00	20.00	5.0%
Corporate Services						
Rates & Charges						
Direct Debit Dishonour Fee	Occasion	A	16.20	17.00	0.80	4.9%
Land Information Certificate (3 day turnaround)	Assessment	A	66.50	70.00	3.50	5.3%
Overdue Debtor Administration Fee	Assessment	C	10.80	11.30	0.50	4.6%
Search fee - historical ratepayer information (minimum 1 hour)	Hour	B	73.50	77.00	3.50	4.8%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Environment						
Plan Checking						
Inspection Fee - additional inspection	Inspection	A	176.00	185.00	9.00	5.1%
Site Environmental Management Plan - non construction	Plan	A	397.00	417.00	20.00	5.0%
Environmental Health						
Environment Protection Act 1970						
Septic Tank Plan Search	Registration	B	86.00	90.50	4.50	5.2%
Septic Tanks - Report and Consent	Occasion	A	279.00	293.00	14.00	5.0%
Food Act 1984 – Food Act Registration						
Additional Inspection Fee (within 48 hours)	Registration	A	318.00	334.00	16.00	5.0%
Additional Inspection Fee (within 5 working days)	Registration	B	207.50	218.00	10.50	5.1%
Class 3 - Application for Registration - Community Group 75% off Full Fee	Registration	A	134.50	141.00	6.50	4.8%
Class 3 - Renewal of Registration - Community Group 75% off Full Fee	Registration	A	90.00	94.50	4.50	5.0%
Class 3A Business Registration	Registration	A	519.00	545.00	26.00	5.0%
Class 3A Business Renewal	Renewal	A	347.00	364.00	17.00	4.9%
Class C1 Application for Registration	Registration	A	782.00	821.00	39.00	5.0%
Class C1 Renewal of Registration	Registration	A	559.00	587.00	28.00	5.0%
Class C2 Application for Registration	Registration	A	626.00	657.00	31.00	5.0%
Class C2 Community Group - Application for Registration 75% off full fee	Registration	A	161.50	169.50	8.00	5.0%
Class C2 Community Group - Renewal of Registration	Registration	A	144.50	151.50	7.00	4.8%
Class C2 Renewal of Registration	Registration	A	433.00	455.00	22.00	5.1%
Class C3 - Application for Registration	Registration	A	433.00	455.00	22.00	5.1%
Class C3 - Renewal of Registration	Registration	A	279.00	293.00	14.00	5.0%
FoodTrader - Application to register with fixed business 50% registration	Registration	A	50% of Registration Fee	50% of Registration Fee	0.00	0.0%
FoodTrader C2 (Mobile) - Application for Registration	Registration	A	626.00	657.00	31.00	5.0%
FoodTrader C2 (Mobile) - Renewal of Registration	Registration	A	433.00	455.00	22.00	5.1%
FoodTrader C2 Temporary	Permit	A	176.00	185.00	9.00	5.1%
FoodTrader C3 (Mobile) - Application for Registration	Registration	A	433.00	455.00	22.00	5.1%
FoodTrader C3 (Mobile) - Renewal of Registration	Registration	A	238.00	250.00	12.00	5.0%
FoodTrader C3 Temporary	Permit	A	125.00	131.50	6.50	5.2%
Forced Closure of Food premises Fee	Registration	B	727.00	763.00	36.00	5.0%
Request for Inspection Fee	Registration	B	205.00	215.00	10.00	4.9%

Appendix A - Fees and charges…continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Environmental Health						
Public Health & Wellbeing Act 2008						
(Category 1 Aquatic) - Additional pools (Renewal of Registration)	Additions	A	102.50	107.50	5.00	4.9%
(Category 1 Aquatic) - Application for Registration	Registration	A	376.00	395.00	19.00	5.1%
(Category 1 Aquatic) - Renewal of Registration	Renewal	A	188.00	197.50	9.50	5.1%
Beauty Premises - Application for Registration	Registration	A	436.00	458.00	22.00	5.0%
Beauty Premises - Renewal of Registration	Registration	A	263.00	276.00	13.00	4.9%
Hairdressers - Application for Registration	Registration	A	347.00	364.00	17.00	4.9%
Prescribed Accommodation - Application for Registration	Registration	A	547.00	574.00	27.00	4.9%
Prescribed Accommodation - Renewal of Registration	Registration	A	370.00	389.00	19.00	5.1%
Skin Penetration/Tattooists/Colonic Irrigation - Application for Registration	Registration	A	480.00	504.00	24.00	5.0%
Skin Penetration/Tattooists/Colonic Irrigation - Renewal of Registration	Registration	A	318.00	334.00	16.00	5.0%
Facilities						
Beveridge Hall at Beveridge Recreation Reserve						
Hall - Commercial / Private - Casual per day	Day	A	-	356.00	356.00	0.0%
Hall - Commercial / Private - Casual per hour	Hour	A	56.50	59.30	2.80	5.0%
Hall - Gov't / NFP - Casual per day	Day	B	-	267.00	267.00	0.0%
Hall - Gov't / NFP - Casual per hour	Hour	B	28.60	44.50	15.90	55.6%
Hall - Volunteer based - Casual per day	Day	C	-	178.00	178.00	0.0%
Hall - Volunteer based - Casual per hour	Hour	C	-	29.70	29.70	0.0%
Broadford Hall						
Hall, supper room and kitchen - Commercial / Private - Casual per day	Day	A	665.00	774.90	109.90	16.5%
Hall, supper room and kitchen - Commercial / Private - Casual per hour	Hour	A	123.00	129.20	6.20	5.0%
Hall, supper room and kitchen - Gov't / NFP - Casual per day	Day	B	-	581.20	581.20	0.0%
Hall, supper room and kitchen - Gov't / NFP - Casual per hour	Hour	B	85.00	96.90	11.90	14.0%
Hall, supper room and kitchen - Volunteer based - Casual per day	Day	C	491.00	387.50	(103.50)	(21.1%)
Hall, supper room and kitchen - Volunteer based - Casual per hour	Hour	C	61.50	64.60	3.10	5.0%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Broadford Living & Learning Centre						
Community Program Users	Year	C	28.40	29.80	1.40	4.7%
Consulting suite - Commercial / Private - Casual per day	Day	A	-	124.70	124.70	0.0%
Consulting suite - Commercial / Private - Casual per hour	Hour	A	-	20.80	20.80	0.0%
Consulting suite - Gov't / NFP - Casual per day	Day	B	-	93.60	93.60	0.0%
Consulting suite - Gov't / NFP - Casual per hour	Hour	B	-	15.60	15.60	0.0%
Consulting suite - Gov't / NFP - NHV auspiced - Month	Month	B	501.00	526.00	25.00	5.0%
Consulting suite - Volunteer based - Casual per day	Day	C	-	62.40	62.40	0.0%
Consulting suite - Volunteer based - Casual per hour	Hour	C	-	10.40	10.40	0.0%
Multi-purpose room - Commercial / Private - Casual per day	Day	A	114.00	119.70	5.70	5.0%
Multi-purpose room - Commercial / Private - Casual per hour	Hour	A	-	19.00	19.00	0.0%
Multi-purpose room - Gov't / NFP - Casual per day	Day	B	-	85.50	85.50	0.0%
Multi-purpose room - Gov't / NFP - Casual per hour	Hour	B	-	14.25	14.25	0.0%
Multi-purpose room - Volunteer based - Casual per day	Day	C	-	57.00	57.00	0.0%
Multi-purpose room - Volunteer based - Casual per hour	Hour	C	-	9.50	9.50	0.0%
Training room 1 - Commercial / Private - Casual per day	Day	A	-	189.00	189.00	0.0%
Training room 1 - Commercial / Private - Casual per hour	Hour	A	-	31.50	31.50	0.0%
Training room 1 - Gov't / NFP - Casual per day	Day	B	-	141.80	141.80	0.0%
Training room 1 - Gov't / NFP - Casual per hour	Hour	B	-	23.60	23.60	0.0%
Training room 1 - Volunteer based - Casual per day	Day	C	-	94.50	94.50	0.0%
Training room 1 - Volunteer based - Casual per hour	Hour	C	-	15.80	15.80	0.0%
Facilities						
Broadford Living & Learning Centre						
Training room 2 - Commercial / Private - Casual per day	Day	A	-	189.00	189.00	0.0%
Facilities						
Broadford Living & Learning Centre						
Training room 2 - Commercial / Private - Casual per hour	Hour	A	-	31.50	31.50	0.0%
Training room 2 - Gov't / NFP - Casual per day	Day	B	-	141.80	141.80	0.0%
Training room 2 - Gov't / NFP - Casual per hour	Hour	B	-	23.60	23.60	0.0%
Training room 2 - Volunteer based - Casual per day	Day	C	-	94.50	94.50	0.0%
Training room 2 - Volunteer based - Casual per hour	Hour	C	-	15.80	15.80	0.0%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Chittick Park Community Place						
Meeting room - Commercial / Private - Casual per day	Day	A	-	420.00	420.00	0.0%
Meeting room - Commercial / Private - Casual per hour	Hour	A	87.00	70.00	(17.00)	(19.5%)
Meeting room - Gov't / NFP - Casual per day	Day	B	-	315.00	315.00	0.0%
Meeting room - Gov't / NFP - Casual per hour	Hour	B	-	52.50	52.50	0.0%
Meeting room - Volunteer based - Casual per day	Day	C	-	210.00	210.00	0.0%
Meeting room - Volunteer based - Casual per hour	Hour	C	34.70	35.00	0.30	0.9%
Greater Beveridge Community Centre						
Consulting suite - Commercial / Private - Casual per day	Day	A	84.00	115.30	31.30	37.3%
Consulting suite - Commercial / Private - Casual per hour	Hour	A	18.30	19.20	0.90	4.9%
Consulting suite - Gov't / NFP - Casual per day	Day	B	60.50	86.50	26.00	43.0%
Consulting suite - Gov't / NFP - Casual per hour	Hour	B	12.50	14.40	1.90	15.2%
Consulting suite - Volunteer based - Casual per day	Day	C	-	57.70	57.70	0.0%
Consulting suite - Volunteer based - Casual per hour	Hour	C	-	9.60	9.60	0.0%
Glasshouse room - Commercial / Private - Casual per day	Day	A	-	143.60	143.60	0.0%
Glasshouse room - Commercial / Private - Casual per hour	Hour	A	22.80	23.90	1.10	4.8%
Glasshouse room - Gov't / NFP - Casual per day	Day	B	-	107.70	107.70	0.0%
Glasshouse room - Gov't / NFP - Casual per hour	Hour	B	17.00	18.00	1.00	5.9%
Glasshouse room - Volunteer based - Casual per day	Day	C	-	71.80	71.80	0.0%
Glasshouse room - Volunteer based - Casual per hour	Hour	C	11.40	12.00	0.60	5.3%
Multi-purpose room 2a and 2b combined - Commercial / Private - Casual per day	Day	C	-	576.50	576.50	0.0%
Multi-purpose room 2a and 2b combined - Commercial / Private - Casual per hour	Hour	A	91.50	96.10	4.60	5.0%
Multi-purpose room 2a and 2b combined - Gov't / NFP - Casual per day	Day	C	-	432.30	432.30	0.0%
Multi-purpose room 2a and 2b combined - Gov't / NFP - Casual per hour	Hour	B	51.10	72.10	21.00	41.1%
Multi-purpose room 2a and 2b combined - Volunteer based - Casual per day	Day	C	-	288.20	288.20	0.0%
Multi-purpose room 2a and 2b combined - Volunteer based - Casual per hour	Hour	C	39.70	48.00	8.30	20.9%
Multi-purpose room 2a or 2b - Commercial / Private - Casual per day	Day	A	-	286.70	286.70	0.0%
Multi-purpose room 2a or 2b - Commercial / Private - Casual per hour	Hour	A	45.50	47.80	2.30	5.1%
Multi-purpose room 2a or 2b - Gov't / NFP - Casual per day	Day	B	-	215.00	215.00	0.0%
Multi-purpose room 2a or 2b - Gov't / NFP - Casual per hour	Hour	B	34.10	35.80	1.70	5.0%
Multi-purpose room 2a or 2b - Volunteer based - Casual per day	Day	C	-	143.30	143.30	0.0%
Multi-purpose room 2a or 2b - Volunteer based - Casual per hour	Hour	C	22.80	23.90	1.10	4.8%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Facilities						
Indoor Stadiums						
Broadford Stadium Multi-purpose room - Commercial / Private - Casual per day	Day	A	-	161.30	161.30	0.0%
Broadford Stadium Multi-purpose room - Commercial / Private - Casual per hour	Hour	A	25.60	26.90	1.30	5.1%
Broadford Stadium Multi-purpose room - Gov't / NFP - Casual per day	Day	B	-	121.00	121.00	0.0%
Broadford Stadium Multi-purpose room - Gov't / NFP - Casual per hour	Hour	B	-	20.20	20.20	0.0%
Broadford Stadium Multi-purpose room - Volunteer based - Casual per day	Day	C	-	80.60	80.60	0.0%
Broadford Stadium Multi-purpose room - Volunteer based - Casual per hour	Hour	C	15.30	13.40	(1.90)	(12.4%)
Indoor Stadiums						
Broadford Stadium Squash court - Commercial / Private - Casual per day	Day	A	-	273.00	273.00	0.0%
Broadford Stadium Squash court - Commercial / Private - Casual per hour	Hour	A	-	33.00	33.00	0.0%
Broadford Stadium Squash court - Gov't / NFP - Casual per day	Day	B	-	204.80	204.80	0.0%
Broadford Stadium Squash court - Gov't / NFP - Casual per hour	Hour	B	-	24.80	24.80	0.0%
Broadford Stadium Squash court - Volunteer based - Casual per day	Day	C	-	136.50	136.50	0.0%
Broadford Stadium Squash court - Volunteer based - Casual per hour	Hour	C	16.50	17.30	0.80	4.8%
Indoor Sports Court - Commercial / Private - Casual per day	Day	A	-	286.70	286.70	0.0%
Indoor Sports Court - Commercial / Private - Casual per hour	Hour	A	45.50	47.80	2.30	5.1%
Indoor Sports Court - Gov't / NFP - Casual per day	Day	B	-	215.00	215.00	0.0%
Indoor Sports Court - Gov't / NFP - Casual per hour	Hour	B	-	34.10	34.10	0.0%
Indoor Sports Court - Volunteer based - Casual per day	Day	C	-	143.30	143.30	0.0%
Indoor Sports Court - Volunteer based - Casual per hour	Hour	C	-	22.80	22.80	0.0%
Kilmore and Wallan Library						
John Taylor Room (Kilmore) - Commercial / Private - Casual per day	Day	A	-	420.00	420.00	0.0%
John Taylor Room (Kilmore) - Commercial / Private - Casual per hour	Hour	A	87.00	70.00	(17.00)	(19.5%)
John Taylor Room (Kilmore) - Gov't / NFP - Casual per day	Day	B	-	315.00	315.00	0.0%
John Taylor Room (Kilmore) - Gov't / NFP - Casual per hour	Hour	B	-	52.50	52.50	0.0%
John Taylor Room (Kilmore) - Volunteer based - Casual per day	Day	C	-	210.00	210.00	0.0%

Appendix A - Fees and charges…continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
John Taylor Room (Kilmore) - Volunteer based - Casual per hour	Hour	C	36.30	35.00	(1.30)	(3.6%)
Small meeting room - Commercial / Private - Casual per day	Day	A	-	180.00	180.00	0.0%
Small meeting room - Commercial / Private - Casual per hour	Hour	A	38.10	30.00	(8.10)	(21.3%)
Small meeting room - Gov't / NFP - Casual per day	Day	B	-	135.00	135.00	0.0%
Small meeting room - Gov't / NFP - Casual per hour	Hour	B	-	22.50	22.50	0.0%
Small meeting room - Volunteer based - Casual per day	Day	C	-	90.00	90.00	0.0%
Small meeting room - Volunteer based - Casual per hour	Hour	C	13.50	15.00	1.50	11.1%
Public Liability Coverage						
Event insurance coverage - where held on Council land/property	Occasion	A	26.30	27.60	1.30	4.9%
Public Open Space						
Health and fitness business - Commercial / Private - Annual	Annual	A	743.00	780.00	37.00	5.0%
Health and fitness business - Commercial / Private - Per hour	Hour	A	16.50	17.30	0.80	4.8%
Market - Large (>60 stalls) - Commercial / Private - Per day	Day	A	477.00	500.90	257.90	106.1%
Market - Large (>60 stalls) - Gov't / NFP - Per day	Day	B	-	375.60	375.60	0.0%
Market - Large (>60 stalls) - Volunteer based - Per day	Day	C	-	250.40	250.40	0.0%
Market - Medium (31-60 stalls) - Commercial / Private - Per day	Day	A	267.00	280.40	13.40	5.0%
Market - Medium (31-60 stalls) - Gov't / NFP - Per day	Day	B	-	210.30	210.30	0.0%
Market - Medium (31-60 stalls) - Volunteer based - Per day	Day	C	-	140.20	140.20	0.0%
Market - Small (<30 stalls) - Commercial / Private - Per day	Day	A	149.00	156.50	7.50	5.0%
Market - Small (<30 stalls) - Gov't / NFP - Per day	Day	B	-	117.30	117.30	0.0%
Market - Small (<30 stalls) - Volunteer based - Per day	Day	C	-	78.20	78.20	0.0%
Facilities						
Public Open Space						
Public Event or Activity - Large (>200 people) - Commercial / Private - Per day	Day	A	477.00	501.00	24.00	5.0%
Public Event or Activity - Large (>200 people) - Gov't / NFP - Per day	Day	B	-	375.60	375.60	0.0%
Public Event or Activity - Large (>200 people) - Volunteer based - Per day	Day	C	-	250.40	250.40	0.0%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Public Event or Activity - Small (<200 people) - Commercial / Private - Per day	Day	A	267.00	280.40	13.40	5.0%
Public Event or Activity - Small (<200 people) - Gov't / NFP - Per day	Day	B	-	210.30	210.30	0.0%
Public Event or Activity - Small (<200 people) - Volunteer based - Per day	Day	C	-	140.20	140.20	0.0%
Public Event or Activity with Entry Charge and >150 people - Commercial / Private	Day	A	477.00	501.00	24.00	5.0%
Public Event or Activity with Entry Charge and >150 people - Gov't / NFP - Per day	Day	B	-	375.60	375.60	0.0%
Public Event or Activity with Entry Charge and >150 people - Volunteer based - Per day	Day	C	-	250.40	250.40	0.0%
Uncategorised Use - Commercial / Private - Per hour	Hour	A	-	24.30	24.30	0.0%
Wedding, ceremony or private event - Commercial / Private - Per hour	Hour	A	67.50	70.90	3.40	5.0%
Sports Fields for Organised Sports Use - Summer 2026/27 and Winter 2026 seasons						
Sports field - Commercial / Private - Casual per day	Day	A	-	438.00	438.00	0.0%
Sports field - Commercial / Private - Casual per hour	Hour	A	-	73.00	73.00	0.0%
Sports field - Gov't / NFP - Casual per day	Day	B	-	328.50	328.50	0.0%
Sports field - Gov't / NFP - Casual per hour	Hour	B	-	54.80	54.80	0.0%
Sports field - Volunteer based - Casual per day	Day	C	-	230.00	230.00	0.0%
Sports field - Volunteer based - Casual per hour	Hour	C	-	36.50	36.50	0.0%
Sports field - Volunteer based - Season	Season	C	-	1,480.00	1,480.00	0.0%
Sports field with lights - Commercial / Private - Casual per hour	Hour + Lights	A	-	80.30	80.30	0.0%
Sports field with lights - Gov't / NFP - Casual per hour	Hour + Lights	B	-	60.20	60.20	0.0%
Sports field with lights - Volunteer based - Casual per hour	Hour + Lights	C	-	40.20	40.20	0.0%
Sports Pavilions - Summer 2026/27 and Winter 2026 seasons						
Sports pavilion - Commercial / Private - Casual per day	Day	A	127.00	254.00	127.00	100.0%
Sports pavilion - Commercial / Private - Casual per hour	Hour	A	16.50	42.30	25.80	156.4%
Sports pavilion - Gov't / NFP - Casual per day	Day	B	127.00	190.50	63.50	50.0%
Sports pavilion - Gov't / NFP - Casual per hour	Hour	B	16.50	31.80	15.30	92.7%
Sports pavilion - Volunteer based - Casual per day	Day	C	127.00	133.40	6.40	5.0%
Sports pavilion - Volunteer based - Casual per hour	Hour	C	16.50	21.20	4.70	28.5%
Sports pavilion - Volunteer based - Season	Season	C	681.00	774.00	93.00	13.7%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Wallan and Broadford Youth Rooms						
Meeting room - Commercial / Private - Casual per day	Day	A	-	303.70	303.70	0.0%
Meeting room - Commercial / Private - Casual per hour	Hour	A	48.20	50.60	2.40	5.0%
Meeting room - Gov't / NFP - Casual per day	Day	B	-	227.80	227.80	0.0%
Meeting room - Gov't / NFP - Casual per hour	Hour	B	34.10	38.00	3.90	11.4%
Meeting room - Volunteer based - Casual per day	Day	C	-	151.80	151.80	0.0%
Meeting room - Volunteer based - Casual per hour	Hour	C	24.50	25.30	0.80	3.3%
Facilities						
Wallan Family & Children's Centre						
Consulting suite - Commercial / Private - Casual per day	Day	A	87.00	124.70	37.70	43.3%
Consulting suite - Commercial / Private - Casual per hour	Hour	A	19.80	20.80	1.00	5.1%
Consulting suite - Gov't / NFP - Casual per day	Day	B	63.50	93.60	30.10	47.4%
Consulting suite - Gov't / NFP - Casual per hour	Hour	B	12.50	15.60	3.10	24.8%
Consulting suite - Volunteer based - Casual per day	Day	C	-	62.40	62.40	0.0%
Consulting suite - Volunteer based - Casual per hour	Hour	C	-	10.40	10.40	0.0%
Multi-purpose room - Commercial / Private - Casual per day	Day	A	-	400.00	400.00	0.0%
Multi-purpose room - Commercial / Private - Casual per hour	Hour	A	63.50	66.70	3.20	5.0%
Multi-purpose room - Gov't / NFP - Casual per day	Day	B	-	300.00	300.00	0.0%
Multi-purpose room - Gov't / NFP - Casual per hour	Hour	B	38.10	50.00	11.90	31.2%
Multi-purpose room - Volunteer based - Casual per day	Day	C	-	200.00	200.00	0.0%
Multi-purpose room - Volunteer based - Casual per hour	Hour	C	-	33.30	33.30	0.0%
Wallan Multi-Purpose Community Centre						
Hall - Commercial / Private - Casual per day	Day	A	-	365.40	365.40	0.0%
Hall - Commercial / Private - Casual per hour	Hour	A	58.00	61.00	3.00	5.2%
Hall - Gov't / NFP - Casual per day	Day	B	-	274.05	274.05	0.0%
Hall - Gov't / NFP - Casual per hour	Hour	B	40.30	45.70	5.40	13.4%
Hall - Volunteer based - Casual per day	Day	C	-	182.70	182.70	0.0%
Hall - Volunteer based - Casual per hour	Hour	C	28.90	30.45	1.55	5.4%
Large Meeting room - Commercial / Private - Casual per day	Day	A	-	303.70	303.70	0.0%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Large meeting room - Commercial / Private - Casual per hour	Hour	A	48.20	50.60	2.40	5.0%
Large Meeting room - Gov't / NFP - Casual per day	Day	B	-	227.80	227.80	0.0%
Large meeting room - Gov't / NFP - Casual per hour	Hour	B	34.10	38.00	3.90	11.4%
Large Meeting room - Volunteer based - Casual per day	Day	C	-	151.80	151.80	0.0%
Large Meeting room - Volunteer based - Casual per hour	Hour	C	24.50	25.30	0.80	3.3%
Wallan Secondary College Outdoor Courts						
Court Hire with lights - Commercial / Private - Casual per hour	Hour + Lights	A	52.20	40.00	(12.20)	(23.4%)
Court hire with lights - Gov't / NFP - Casual per hour	Hour + Lights	B	37.60	30.00	(7.60)	(20.2%)
Court hire with lights - Volunteer based - Casual per hour	Hour + Lights	C	16.50	20.00	3.50	21.2%
Outdoor Court - Commercial / Private - Casual per day	Day	A	-	218.60	218.60	0.0%
Outdoor Court - Commercial / Private - Casual per hour	Hour	A	34.70	36.40	1.70	4.9%
Outdoor Court - Gov't / NFP - Casual per day	Day	B	-	164.00	164.00	0.0%
Outdoor Court - Gov't / NFP - Casual per hour	Hour	B	17.70	27.30	9.60	54.2%
Outdoor Court - Volunteer based - Casual per day	Day	C	-	109.30	109.30	0.0%
Outdoor Court - Volunteer based - Casual per hour	Hour	C	11.40	18.20	6.80	59.6%
Facility Management						
Electronic Vehicle (EV) charging station						
Council owned EV charging station	Per KWh	B	0.70	0.75	0.05	7.1%
Infrastructure Works and Development						
Subdivisions and Development						
Consent to work on council land application	Application	A	172.50	181.00	8.50	4.9%
Deferral of required works - administration fee	Occasion	A	296.00	311.00	15.00	5.1%
Design checking for civil works - Non Council Assets or Development Works	Application	A	681.00	715.00	34.00	5.0%
Design checking for landscape works	Application	A	681.00	715.00	34.00	5.0%
Design Checking for Landscape Works - non-council assets	Application	A	200.00	210.00	10.00	5.0%

Appendix A - Fees and charges…continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Design checking for landscape works - non-council assets	Application	A	200.00	210.00	10.00	5.0%
Easement drainage connection permit	Application	B	176.00	185.00	9.00	5.1%
Engineering Plan Search Fee	Application	C	74.00	77.50	3.50	4.7%
Inspection Fee - additional inspections	Inspection	A	176.00	185.00	9.00	5.1%
Landscape Supervision Fee on Maintenance	Application	A	2.5% cost of construction of Council assets plus 10%	2.5% cost of construction of Council assets plus 10%	0.00	0.0%
Local Drainage Information	Occasion	A	In line with Legal Point of Discharge statutory fee	In line with Legal Point of Discharge statutory fee	0.00	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	0.00	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	0.00	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	0.00	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	0.00	0.0%
Overtime Inspection Request Fee	Application	B	323.00	339.00	16.00	5.0%
Supervision of Civil Works 2.5%	Application	C	2.5% cost of construction of Council assets	2.5% cost of construction of Council assets	0.00	0.0%
Supervision of Landscaping works	Application	C	2.5% cost of construction of Council assets plus 10%	2.5% cost of construction of Council assets plus 10%	0.00	0.0%
Tree Capture - Administration Fee	Occasion	C	108.00	113.50	5.50	5.1%
Tree Replacement and Maintenance	Unit	B	557.00	585.00	28.00	5.0%
Tree Replacement and Maintenance - Administration Fee	Occasion	C	108.00	113.50	5.50	5.1%
Use of Template Section 173 Agreement	Application	B	511.00	537.00	26.00	5.1%
Leisure Centres						
Aerobics						
Casual Group Fitness	Occasion	A	18.60	19.50	0.90	4.8%
Casual Gym Concession	Occasion	C	16.70	17.50	0.80	4.8%
Concession Group Fitness	Occasion	C	14.00	14.70	0.70	5.0%
Gym Casual	Occasion	C	22.40	23.50	1.10	4.9%
Senior Concession Casual	Occasion	C	8.30	8.70	0.40	4.8%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Fitness Assessments						
Body Composition Testing	Assessment	A	30.20	31.70	1.50	5.0%
Instructor Hire						
Fitness per session	Session	A	87.70	92.00	4.30	4.9%
Swim	Per Hour	A	60.50	63.50	3.00	5.0%
Leisure Centres						
Meeting Room Hire						
Large meeting room - Commercial / Private - Casual per day	Day	A	-	303.70	303.70	0.0%
Large meeting room - Commercial / Private - Casual per hour	Hour	A	-	50.60	50.60	0.0%
Large meeting room - Gov't / NFP - Casual per day	Day	B	-	227.80	227.80	0.0%
Large meeting room - Gov't / NFP - Casual per hour	Hour	B	-	38.00	38.00	0.0%
Large meeting room - Volunteer based - Casual per day	Day	C	-	151.80	151.80	0.0%
Large meeting room - Volunteer based - Casual per hour	Hour	C	-	25.30	25.30	0.0%
Small meeting room - Commercial / Private - Casual per day	Day	A	-	180.00	180.00	0.0%
Small meeting room - Commercial / Private - Casual per hour	Hour	A	-	30.00	30.00	0.0%
Small meeting room - Gov't / NFP - Casual per day	Day	B	-	135.00	135.00	0.0%
Small meeting room - Gov't / NFP - Casual per hour	Hour	B	-	22.50	22.50	0.0%
Small meeting room - Volunteer based - Casual per day	Day	C	-	90.00	90.00	0.0%
Small meeting room - Volunteer based - Casual per hour	Hour	C	-	15.00	15.00	0.0%
Memberships						
10 Pass Group Fitness	Pass	C	167.00	175.50	8.50	5.1%
10 Pass Group Fitness Concession	Pass	C	125.50	132.00	6.50	5.2%
10 Pass Gym	Pass	C	201.10	211.00	9.90	4.9%
10 Pass Gym Concession	Pass	C	150.70	158.00	7.30	4.8%
10 session pass - adult swim membership	Pass	C	69.80	73.50	3.70	5.3%
10 session pass - child/concession swim membership	Pass	C	52.40	55.00	2.60	5.0%
10 session pass Virtual Group Fitness	pass	A	125.50	132.00	6.50	5.2%
10 session senior’s pass (seniors classes only)	Pass	C	74.60	78.50	3.90	5.2%
12 month Lifestyle Membership	Membership	A	1,070.00	1,125.00	55.00	5.1%
12 month Lifestyle Membership concession/off peak	Membership	C	805.00	845.00	40.00	5.0%
3 Month Lifestyle Membership	Membership	A	351.80	369.00	17.20	4.9%
3 Month Lifestyle Membership concession/off peak	Membership	C	263.60	277.00	13.40	5.1%
30 session pass - adult swim membership	Pass	C	209.50	220.00	10.50	5.0%
30 session pass - child concession swim membership	Pass	C	157.50	165.50	8.00	5.1%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Direct Debit - Adult Corporate Swim	Membership	C	20.20	21.20	1.00	5.0%
Direct Debit - adult swim	Fortnight	A	22.50	23.60	1.10	4.9%
Direct Debit - concession swim	Fortnight	C	16.80	17.60	0.80	4.8%
Direct Debit - High School Membership	Membership	C	30.00	31.50	1.50	5.0%
Direct Debit - Lifestyle Membership	Fortnight	A	41.30	43.40	2.10	5.1%
Direct Debit - Lifestyle Membership concession/off peak	Fortnight	A	31.00	32.60	1.60	5.2%
Direct Debit - Lifestyle Membership Corporate	Fortnight	C	37.10	39.00	1.90	5.1%
Joining Fee	Occasion	A	43.20	45.40	2.20	5.1%
Premium Lifestyle Membership Add-On	Weekly	A	10.00	10.00	0.00	0.0%
Secondary School membership 10 week Lifestyle	Program	A	126.00	132.50	6.50	5.2%
Suspension Fee	Occasion	A	10.80	11.30	0.50	4.6%
Virtual Group Fitness Casual	Occasion	A	14.00	14.70	0.70	5.0%
Workcover Lifestyle 3 months	Program	A	406.40	427.00	20.60	5.1%
Leisure Centres						
Personal Training						
Members 10 x ½ hour PT pass	Pass	C	515.00	541.00	26.00	5.0%
Members 10 x 1 hour PT pass	Pass	C	773.00	812.00	39.00	5.0%
Members 10 x 45 minutes pass	Pass	A	644.00	676.00	32.00	5.0%
Members 30 minutes	Occasion	A	57.20	60.00	2.80	4.9%
Members 45 minutes	Occasion	A	71.40	75.00	3.60	5.0%
Members 60 minutes	Occasion	A	86.10	90.50	4.40	5.1%
Programs						
Children's holidays programs per session	Session	C	11.30	11.90	0.60	5.3%
Creche (per child) 1.5 hours	Child	C	9.10	9.55	0.45	4.9%
Creche (per child) 10 x 1.50 hr session pass	Pass	C	81.40	85.50	4.10	5.0%
Creche (per child) 10 x 2 hr session pass	Pass	C	101.90	107.00	5.10	5.0%
Creche (per child) 2 hours	Child	C	11.30	11.90	0.60	5.3%
Occasional Care	Hour	C	11.30	11.90	0.60	5.3%
Occasional Care 1.5 hrs	Session	C	17.00	17.90	0.90	5.3%
Stadium Entry	Occasion	A	5.80	6.10	0.30	5.2%
Teen gym 10 session pass	Pass	C	74.60	78.50	3.90	5.2%
Teen gym per session	Session	C	8.30	8.70	0.40	4.8%

Appendix A - Fees and charges…continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Swim School						
Direct Debit - School & preschool age lessons	Fortnight	A	36.00	37.80	1.80	5.0%
Direct Debit - Semi-Private Lessons	Fortnight	A	63.00	66.00	3.00	4.8%
Instructor Hire for Programs and Events	Occasion	A	60.40	63.50	3.10	5.1%
Intensive Swim Program (1 week) (Buy 5 for the price of 4)	Program	C	91.40	96.00	4.60	5.0%
School and Preschool age lessons concession	Occasion	A	27.00	28.40	1.40	5.2%
Suspension Fee	Occasion	A	10.80	11.30	0.50	4.6%
Swimming						
Adult Swim	Occasion	A	7.80	8.20	0.40	5.1%
Child Swim	Occasion	A	5.80	6.10	0.30	5.2%
Concession Swim	Occasion	A	5.80	6.10	0.30	5.2%
Family Swim (2 adults & 3 children (under 18)	Family	A	25.20	26.50	1.30	5.2%
Indoor pool (additional 75 patrons) - Volunteer based - Casual per hour	Hour	C	60.40	63.50	3.10	5.1%
Indoor pool (up to 75 patrons) - Volunteer based - Casual per hour	Hour	C	270.90	284.00	13.10	4.8%
Indoor pool per lane - Volunteer based - Casual per hour	Hour	C	54.10	57.00	2.90	5.4%
Libraries						
Broadford / Kilmore / Seymour / Wallan Library						
A3 Black and White - print or copy	Page	C	0.65	0.70	0.05	7.7%
A3 Black and White - print or copy (double sided)	Page	C	0.75	0.80	0.05	6.7%
A3 Colour - print or copy	Page	C	2.70	2.85	0.15	5.6%
A3 Colour - print or copy (double sided)	Page	C	3.05	3.20	0.15	4.9%
A4 Black and White - print or copy	Page	C	0.45	0.45	0.00	0.0%
A4 Black and White - print or copy (double sided)	Page	C	0.55	0.60	0.05	9.1%
A4 Colour - print or copy	Page	C	2.05	2.15	0.10	4.9%
A4 Colour - print or copy (double sided)	Page	B	2.30	2.40	0.10	4.3%
Disabled Parking permits - replace either lost or unduly damaged	Permit	C	24.80	26.00	1.20	4.8%
Library Programs and School Holiday Activities	Program	C	$0 - $222	$0 - $233	0.00	0.0%
Lost/Damaged Item	Item	B	Replacement cost + $8.50	Replacement cost + $8.90	0.00	0.0%
Replacement Card	Card	C	3.40	3.55	0.15	4.4%
Laminating (A4)	Page	C	-	3.00	0.00	0.0%
Laminating (A3)	Page	C	-	5.00	0.00	0.0%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Local Laws						
Derelict/Abandoned Vehicle Removal						
Derelict/Abandoned Vehicle Release fee	Release	B	238.00	250.00	12.00	5.0%
Storage fee - Daily	Day	B	29.10	30.60	1.50	5.2%
Towing fee	Occasion	B	380.00	399.00	19.00	5.0%
Domestic Animal Registration						
Cat - desexed	Registration	A	31.30	37.90	6.60	21.1%
Cat - desexed - pensioner 50%	Registration	A	15.60	18.95	3.35	21.5%
Cat - Standard registration fee	Registration	C	127.00	138.50	11.50	9.1%
Cat - Standard registration fee pensioner 50%	Registration	C	63.50	69.25	5.75	9.1%
Cat reduced – FCC registered or >10yo	Registration	A	64.50	72.50	8.00	12.4%
Cat reduced – FCC registered or >10yo pensioner	Registration	A	32.30	36.25	3.95	12.2%
Cat/Dog Registration initial rego for adopted dog or cat (and incentive schemes)	Registration	C	5.00	10.00	5.00	100.0%
Declared dogs registration fee	Registration	A	471.00	500.00	29.00	6.2%
Dog - desexed	Registration	C	47.50	54.90	7.40	15.6%
Dog - desexed - pensioner 50%	Registration	C	23.70	27.45	3.75	15.8%
Dog - obedience trained	Registration	C	51.80	59.50	7.70	14.9%
Dog - obedience trained - pensioner 50%	Registration	C	25.90	32.20	6.30	24.3%
Dog - standard registration fee	Registration	A	248.00	265.00	17.00	6.9%
Dog - Standard registration fee pensioner 50%	Registration	C	124.00	132.50	8.50	6.9%
Dog - desexed and obedience trained	Registration	C	36.60	43.40	6.80	18.6%
Dog - desexed and obedience trained - pensioner 50%	Registration	C	18.40	21.70	3.30	17.9%
Dog reduced - KCC/VCA/GMA reg, working dog or >10yo	Registration	C	64.50	72.50	8.00	12.4%
Dog reduced - KCC/VCA/GMA reg, working dog or >10yo pensioner 50%	Registration	C	32.30	36.25	3.95	12.2%
Dog under 12 months age	Registration	C	47.50	54.90	7.40	15.6%
Domestic Animal Business - property inspection fee	Inspection	C	123.00	129.00	6.00	4.9%
Domestic Animal Business Breeding and Rearing	Permit	A	894.00	939.00	45.00	5.0%
Domestic Animal Business multi registration - fee per type	Occasion	B	207.50	218.00	10.50	5.1%
Domestic Animal Business Registration (new)	Registration	A	296.00	311.00	15.00	5.1%
Guard Dog	Registration	A	471.00	500.00	29.00	6.2%
Microchip insertion	Occasion	C	56.00	60.00	4.00	7.1%
New Application for Domestic Animal Business Fee	Application	B	195.50	205.50	10.00	5.1%

Note: the above listed domestic animal registration fees apply from April 2026 to April 2027.

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Local Laws						
Fire Prevention Works						
Administration Fee	Occasion	A	238.00	250.00	12.00	5.0%
Local Laws Fees						
Actions affecting Council land	Permit	A	148.00	155.50	7.50	5.1%
Advertising Signs on Roads	Permit	A	96.00	101.00	5.00	5.2%
Alcohol	Permit	A	148.00	155.50	7.50	5.1%
All other Local Laws Permits	Permit	B	148.00	155.50	7.50	5.1%
Asset Protection Permit (1m+)	Permit	B	975.00	1,024.00	49.00	5.0%
Asset Protection Permit (20k to 500k)	Permit	B	524.00	550.00	26.00	5.0%
Asset Protection Permit (500k to 750k)	Permit	B	624.00	655.00	31.00	5.0%
Asset Protection Permit (750k to 1m)	Permit	B	780.00	819.00	39.00	5.0%
Barking Collar Bond	Occasion	B	156.50	164.50	8.00	5.1%
Barking Collar Refill Canister	Per canister	B	38.00	39.90	1.90	5.0%
Bulk Rubbish Container on Road	Permit	B	378.00	397.00	19.00	5.0%
Camping	Permit	A	148.00	155.50	7.50	5.1%
Collection on Roads for House to House	Permit	A	90.50	95.00	4.50	5.0%
Displaying Goods for Sale	Permit	A	92.00	96.50	4.50	4.9%
Electric fencing	Permit	A	148.00	155.50	7.50	5.1%
Festivals - Commercial	Permit	B	581.00	610.00	29.00	5.0%
Festivals - Domestic	Permit	B	148.00	155.50	7.50	5.1%
Fire Prevention Prosecution Administration Fee	Occasion	A	93.10	98.00	4.90	5.3%
Firewood Collection on roadsides	Permit	C	22.10	23.20	1.10	5.0%
Fireworks	Permit	B	148.00	155.50	7.50	5.1%
Keeping of animals, additional animal permit	Permit	A	161.50	169.50	8.00	5.0%
Keeping of animals, additional animal permit 50% discount	Permit	C	81.00	85.00	4.00	4.9%
Livestock Droving	Permit	C	10.50	11.00	0.50	4.8%
Livestock Grazing	Permit	C	10.50	11.00	0.50	4.8%
Livestock Grazing - for Fire Prevention purposes	Permit	C	10.00	11.00	1.00	9.1%
Local Laws Prosecution Administration Fee	Occasion	B	238.00	250.00	12.00	5.0%
Other Impounded items - Release fee	Release	C	103.00	108.00	5.00	4.9%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Outdoor Eating Facility	Permit	B	136.50	143.50	7.00	5.1%
Permit lodgement fee - non refundable	Permit	B	51.80	54.50	2.70	5.2%
Release fee - large impounded items	Release	C	103.00	108.00	5.00	4.9%
Release fee - small impounded items	Release	C	53.00	55.50	2.50	4.7%
Residential / Temporary Parking Permit	Permit	A	34.50	36.20	1.70	4.9%
Road Closure	Permit	C	148.00	155.50	7.50	5.1%
Roadside Trading - annual fee	Permit	A	737.00	774.00	37.00	5.0%
Roadside Trading - daily fee	Permit	A	69.50	73.00	3.50	5.0%
Roadside Trading - six monthly fee	Permit	A	496.00	521.00	25.00	5.0%
Shipping containers	Permit	B	250.00	263.00	13.00	5.2%
Temporary Vehicle Crossing	Permit	B	77.50	81.50	4.00	5.2%
Use of recreation vehicle	Permit	B	148.00	155.50	7.50	5.1%
Local Laws Permit Other						
Events – Community Groups (75% of a general LL Permit)	Permit	C	75% of a general LL Permit	75% of a general LL Permit	0.00	0.0%
Local Laws						
Pound Fees						
Adoption fee - cat/dog desexed	Occasion	C	165.00	173.50	8.50	5.2%
Adoption fee - female cat not desexed	Occasion	C	250.00	263.00	13.00	5.2%
Adoption fee - female dog not desexed	Occasion	C	415.00	436.00	21.00	5.1%
Adoption fee - male cat not desexed	Occasion	C	165.00	173.50	8.50	5.2%
Adoption fee - male dog not desexed	Occasion	C	315.00	331.00	16.00	5.1%
Cats - Daily increase from day 3	Daily	C	28.00	29.40	1.40	5.0%
Dogs - Daily increase from day 3	Daily	B	36.60	38.40	1.80	4.9%
Large Livestock - eg horses/cattle - Daily	Daily	C	31.80	33.40	1.60	5.0%
Large Livestock - eg horses/cattle - Release	Release	C	142.00	149.00	7.00	4.9%
Medium Livestock - eg sheep/goats - Daily	Daily	B	14.10	14.80	0.70	5.0%
Medium Livestock - eg sheep/goats - Release	Release	B	70.50	74.00	3.50	5.0%
Registered Cat - Release	Release	B	62.50	65.50	3.00	4.8%
Registered Dog - Release	Release	B	62.50	65.50	3.00	4.8%
Seized dogs - Daily	Daily	B	36.60	38.40	1.80	4.9%
Small Livestock - eg rabbits, guinea pigs, poultry - Daily	Daily	C	4.30	4.50	0.20	4.7%
Small Livestock - eg rabbits, guinea pigs, poultry - Release	Release	B	18.40	19.30	0.90	4.9%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Surrendered large dog	Occasion	C	161.50	169.50	8.00	5.0%
Surrendered Livestock Fee	Occasion	C	92.00	96.50	4.50	4.9%
Surrendered medium dog	Occasion	C	102.50	107.50	5.00	4.9%
Surrendered small dog or cat	Occasion	C	80.50	84.50	4.00	5.0%
Unregistered Cat - Release	Release	C	109.50	115.00	5.50	5.0%
Unregistered Dog - Release	Release	C	109.50	115.00	5.50	5.0%
Welfare cats - Daily	Daily	C	5.40	5.65	0.25	4.6%
Welfare dogs - Daily	Daily	C	5.40	5.65	0.25	4.6%
Outdoor Pools						
Broadford / Seymour / Tallarook Swimming Pools						
Broadford Outdoor Pool (up to 75 patrons) - Volunteer based - Casual per hour	Hour	C	270.90	284.00	13.10	4.8%
Outdoor Pool (additional 75 patrons) - Volunteer based - Casual per hour	Hour	C	60.40	63.50	3.10	5.1%
Seymour Outdoor Pool (up to 75 patrons) - Volunteer based - Casual per hour	Hour	C	339.20	356.00	16.80	5.0%
Tallarook Outdoor Pool (up to 75 patrons) - Volunteer based - Casual per hour	Hour	C	270.90	284.00	13.10	4.8%
Planning						
Excludes fees subject to Planning & Environment (Fees) Regs 2000						
Additional file retrieval fee (pre-2016)	Permit	C	124.00	130.00	6.00	4.8%
Advertising fee for each letter required	Occasion	A	13.30	14.00	0.70	5.3%
Advertising fee per sign	Occasion	A	95.00	100.00	5.00	5.3%
Extension of time request	Occasion	A	313.00	329.00	16.00	5.1%
File Retrieval fee - offsite retrieval	File	A	134.00	140.50	6.50	4.9%
File Retrieval fee - onsite retrieval	File	A	65.50	69.00	3.50	5.3%
Preparing a Section 173 Agreement	Plan Fee	B	360.00	378.00	18.00	5.0%
Request for secondary consent	Occasion	C	357.00	375.00	18.00	5.0%
Supplying a copy of a Planning Permit with plans (includes file retrieval)	Permit	C	145.00	152.50	7.50	5.2%
Excludes fees subject to Planning & Environment (Fees) Regs 2004						
Provision of written advice - Where a planning permit is required for the proposed use and/or development (request must be accompanied by full title) - Planning scheme requirements, Zoning and Overlay controls that apply to the land - List of planning permits previously issued for the land	Occasion	A	220.00	231.00	11.00	5.0%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Planning						
Statutory Planning Fee						
Copy of permit or endorsed plans (electronic only - where available)	Permit	C	42.60	44.70	2.10	4.9%
Open Space valuations (2nd and subsequent)	Permit	B	Cost recovery	Cost recovery	0.00	0.0%
Subdivision Inspection (2nd and subsequent)	Permit	C	310.00	326.00	16.00	5.2%
Strategic Planning						
Development Plan Applications						
Advertising fee for each letter required	Occasion	C	16.00	16.80	0.80	5.0%
Amend a planning permit application after notice has been given (Section 57A)	Application	C	40% of original fee	40% of original fee	0.00	0.0%
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	40% of original fee	0.00	0.0%
Application fee for a Development Plan which includes the subdivision of land (up to 200 lots)	Application	C	1,450.00	1,525.00	75.00	5.2%
Application fee for a Development Plan which includes the subdivision of land (over 200 lots)	Application	C	2,415.00	2,535.00	120.00	5.0%
Application fee for all other Development Plan types	Application	A	511.00	537.00	26.00	5.1%
Application fee for an amended Development Plan - Minor	Application	C	511.00	537.00	26.00	5.1%
Certificate of compliance	Application	C	336.40	353.00	16.60	4.9%
Newspaper advertising	Occasion	B	Cost recovery + 20%	Cost recovery + 20%	0.00	0.0%
Written determination of a Planning matter to the satisfaction of the Responsible Authority (request must be accompanied by full title)	Application	C	336.40	353.00	16.60	4.9%
Planning Scheme Amendments						
Advertising fee for each letter required	Occasion	C	16.00	16.80	0.80	5.0%
Application fee for an amended Development Plan - Major	Application	C	868.00	911.00	43.00	5.0%
Newspaper advertising	Occasion	B	Cost recovery + 20%	Cost recovery + 20%	0.00	0.0%
Waste Management						
Special Event Bins						
Special Event Bin Hire - Garbage Bins	Unit	C	35.00	38.00	3.00	8.6%
Special Event Bin Hire - Recycle Bins	Unit	C	29.00	32.00	3.00	10.3%
Waste Operations - Non-Resident / Commercial						
Air Conditioners	Unit	B	54.00	50.00	(4.00)	(7.4%)
Car Battery	Unit	B	No Charge	No Charge	0.00	0.0%
Cardboard (clean and flat)	Unit	C	No Charge	No Charge	0.00	0.0%
Comingled Recyclables	Unit	C	No Charge	No Charge	0.00	0.0%
Concrete and Bricks (clean and separated, no rubble) - maximum $1m^3$	Cubic Metre	B	170.00	180.00	10.00	5.9%
Couch (2-3 seater)	Unit	B	100.00	100.00	0.00	0.0%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
Couch (single seat)	Unit	B	60.00	70.00	10.00	16.7%
E-Waste (tv, computer, household batteries etc.)	Cubic Metre	B	5.25	5.00	(0.25)	(4.8%)
Fluorescent globes	Unit	B	No Charge	No Charge	0.00	0.0%
Fridge / Freezer	Unit	B	64.00	50.00	(14.00)	(21.9%)
Gas bottle (max 9kg, no vehicle bottles)	Unit	B	-	10.00	10.00	0.0%
General Waste per m³	Cubic Metre	B	230.00	250.00	20.00	8.7%
Green Waste per m³	Cubic Metre	B	100.00	100.00	0.00	0.0%
Glass (bottles and jars only)	Unit	B	No Charge	No Charge	0.00	0.0%
Household batteries	Unit	B	No Charge	No Charge	0.00	0.0%
Larger tyres (Above 4WD up to 1 metre diameter) - no larger tyres accepted	Unit	B	200.00	200.00	0.00	0.0%
Light truck tyre/4WD	Unit	B	44.00	40.00	(4.00)	(9.1%)
Light truck tyre/4WD (with rim)	Unit	B	70.00	70.00	0.00	0.0%
Waste Management						
Waste Operations - Non-Resident / Commercial						
Mattress - Doubles/Queen/King	Unit	B	90.00	96.00	6.00	6.7%
Mattress - Single/King single	Unit	B	70.00	76.00	6.00	8.6%
Metal / Steel - maximum 3m³	Cubic Metre	B	10.00	10.00	0.00	0.0%
Oil (Container Disposal) - maximum container size 20 litres	Container	B	2.10	2.00	(0.10)	(4.8%)
Oil (Liquid Disposal) - maximum 20 litres	Litre	B	2.10	1.00	(1.10)	(52.4%)
Timber (treated/non treated) - per m³ - maximum 2m³	Cubic Metre	B	100.00	104.00	4.00	4.0%
Tyre (passenger) with rim - maximum 4 per load	Unit	B	40.00	40.00	0.00	0.0%
Tyre (passenger) without rim - maximum 4 per load	Unit	B	24.00	20.00	(4.00)	(16.7%)
Waste Operations - Resident / Ratepayer						
Air Conditioners	Unit	B	27.00	25.00	(2.00)	(7.4%)
Car Battery	Unit	B	No Charge	No Charge	0.00	0.0%
Cardboard (clean and flat)	Unit	C	No Charge	No Charge	0.00	0.0%
BagMuster	Unit	B	No Charge	No Charge	0.00	0.0%
Blister Pack	Unit	B	No Charge	No Charge	0.00	0.0%
Household Food Organics Caddy	Unit	B	10.00	10.00	0.00	0.0%
Comingled Recyclables	Unit	C	No Charge	No Charge	0.00	0.0%
Concrete and Bricks (clean and separated, no rubble) - per m³ - maximum 1m³	Cubic Metre	B	85.00	90.00	5.00	5.9%
Couch (2-3 seater)	Unit	B	50.00	50.00	0.00	0.0%
Couch (single seat)	Unit	B	30.00	35.00	5.00	16.7%
DrumMuster	Unit	B	No Charge	No Charge	0.00	0.0%

Appendix A - Fees and charges...continued

Service Description	Unit Of Measure	Revenue Policy Fee Category	2025/26 (GST Incl if applicable)	2026/27 (GST Incl if applicable)	Fee Increase / (Decrease) ($)	Fee Increase / (Decrease) (%)
E-Waste (tv, computer, household batteries etc.)	Cubic Metre	B	No Charge	No Charge	0.00	0.0%
Fluorescent globes	Unit	B	No Charge	No Charge	0.00	0.0%
Foam bedding	Unit	B	23.10	25.00	1.90	8.2%
Fridge / Freezer	Unit	B	32.00	25.00	(7.00)	(21.9%)
Gas bottle (max 9kg, no vehicle bottles)	Unit	B	No Charge	No Charge	0.00	0.0%
General Waste per m³	Cubic Metre	B	115.00	125.00	10.00	8.7%
Green Waste per m³	Cubic Metre	B	50.00	50.00	0.00	0.0%
Glass (bottles and jars only)	Unit	B	No Charge	No Charge	0.00	0.0%
Household batteries	Unit	B	No Charge	No Charge	0.00	0.0%
Larger tyres (Above 4WD up to 1 metre diameter) - no larger tyres accepted	Unit	B	100.00	100.00	0.00	0.0%
Light truck tyre/4WD	Unit	B	22.00	20.00	(2.00)	(9.1%)
Light truck tyre/4WD (with rim)	Unit	B	35.00	35.00	0.00	0.0%
Mattress - Doubles/Queen/King	Unit	B	45.00	48.00	3.00	6.7%
Mattress - Single/King single	Unit	B	35.00	38.00	3.00	8.6%
Metal / Steel - maximum 3m³	Cubic Metre	B	No Charge	No Charge	0.00	0.0%
Oil (Container Disposal) - maximum container size 20 litres	Container	B	1.00	1.00	0.00	0.0%
Oil (Liquid Disposal) - maximum 20 litres	Litre	B	1.00	No Charge	(1.00)	(100.0%)
Timber (treated/non treated) - per m³ - maximum 2m³	Cubic Metre	B	50.00	52.00	2.00	4.0%
Tyre (passenger) with rim - maximum 4 per load	Unit	B	20.00	20.00	0.00	0.0%
Tyre (passenger) without rim - maximum 4 per load	Unit	B	12.00	10.00	(2.00)	(16.7%)

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 2026-2027 through to 2029-2030 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 2030 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 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 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 98 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 2026-2027 has been set at 2.75%

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 2026-2027 budget year.

The final step is for Council to adopt the 2026-2027 Budget, which is planned for 18 May 2026 meeting.

The key dates for the budget process are summarised below:

Budget process	Timing
1. Councillor budget briefing sessions	Jul-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-Mar
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

Appendix C

Proposed Sealed Road Renewal Program for 2026-2027

For the 2026-2027 financial year, Council is proposing the following locations to be renewed as part of the $6.678M 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
Bourke Street	Kilmore	Melbourne Street	Sydney Street
Clarke Street	Kilmore	Murray Street	End
Darraweit Road	Wallan	Acacia Way	Old Sydney Road
Dropmore Road	Highlands	Highlands Road	End
East Street	Kilmore	Gipps Street	Hunts Road
Highgate Road	Kilmore	Kings Lane	Leahys Road
Mathiesons Road	Wandong	O'Gradys Road	Sir Leo Curtis Circuit
Melbourne Street	Kilmore	Kilmore-Lancefield Road	Bourke Street
Mill Road	Kilmore	Ghereys Lane	Noonan Road
Natures Run	Kilmore	Green Street	Wattlebird Way
O'Dwyers Road	Kilmore	Lowdens Road	End
Queen St	Wallan	Stanley Street	Dudley Street
Rida Park Drive	Kilmore	Northern Highway	End
Seymour Avenel Road	Seymour	Avenel Road	Northern Shire Boundary
Seymour Pyalong Road (Stage 3)	Pyalong	Broadford Glenaroua	Northern HWY
Station Street	Wallan	No. 36	End
Watchbox Road	Glenhope	Burke & Wills Track	Shire Boundary
William Street	Wallan	Northern Highway	Wellington Street
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 2026-2027

For the 2026-2027 financial year, Council is proposing the following roads to be renewed as part of the $1.256M 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)
Basin Hill Road	Pyalong	1,450
McDonalds Lane	Mia Mia	4,605
Panyule Road	Pyalong	2,710
Smedleys Lane	Clonbinane	1,240
Union Lane	Kilmore	3,850

Appendix D

Detailed Capital Works Program

The below detailed listings contain capital works projects planned to be delivered within the three years subsequent to 2026-2027.

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

The 2027-2028 to 2029-2030 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 2027-2028 (Year 2)

Capital Works Area	Year	Project Cost $000	Asset expenditure types ($,000)				Summary of funding sources ($'000)					
			New	Renewal	Upgrade	Expansion	Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
PROPERTY												
Buildings												
Aquatics Facilities - Renewal and Upgrade Program	2027-2028	350	-	175	175	-	-	-	-	350	-	-
Building Structural Defects and Fitout Renewal Program	2027-2028	793	-	793	-	-	-	-	-	793	-	-
Beveridge North West ICP - Community Centre BN-CI-06i - Planning[1]	2027-2028	233	233	-	-	-	-	-	-	-	233	-
HVAC Renewal Program	2027-2028	50	-	50	-	-	-	-	-	50	-	-
Kindergarten Shade Sail Renewal Program	2027-2028	10	-	10	-	-	-	-	-	10	-	-
Lockerbie DCP - Community Centre CI02iii - Construction Year 1 [1&2]	2027-2028	11,653	11,653	-	-	-	-	9,000	-	-	2,653	-
Lockerbie North DCP - Community Centre C02i - Planning	2027-2028	399	399	-	-	-	-	-	-	-	399	-
Pyalong Recreation Reserve - Hall Refurbishment - Design	2027-2028	47	-	47	-	-	-	-	-	47	-	-
Security Strategy Implementation	2027-2028	100	-	100	-	-	-	-	-	100	-	-
Seymour Community Wellbeing Hub - Construction[3]	2027-2028	9,500	9,500	-	-	-	9,500	-	-	-	-	-
Seymour Sports and Aquatic Centre - Facility Extension - Design[1]	2027-2028	513	-	-	-	513	-	-	-	-	-	513
Solar Installation on Council Buildings Program	2027-2028	71	-	71	-	-	-	-	-	71	-	-
Sports Pavilion Changeroom Upgrade Program - Greenhill Pavilion Amenities Upgrade - Year 2[2]	2027-2028	800	-	-	800	-	-	400	-	400	-	-
Strengthening Community Safety - Year 3[1]	2027-2028	51	51	-	-	-	51	-	-	-	-	-
Sustainability Actions - Small Council sites program	2027-2028	50	50	-	-	-	-	-	-	50	-	-
Total for Buildings		**24,620**	**21,886**	**1,246**	**975**	**513**	**9,551**	**9,400**	**-**	**1,871**	**3,285**	**513**

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 revistied 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 2025-2026 which is identified in section 4.4.3

Detailed Planned Capital Works Expenditure 2027-2028 (Year 2)…continued

Capital Works Area	Year	Project Cost $000	Asset expenditure types ($,000)				Summary of funding sources ($'000)					
			New	Renewal	Upgrade	Expansion	Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
Land												
Beveridge Central ICP - Public Purpose Land	2027-2028	5,432	5,432	-	-	-	-	-	-	-	5,432	-
Strategic Land Acquisition, West Seymour	2027-2028	2,588	2,588	-	-	-	-	-	-	-	-	2,588
Strategic Land Acquisition, Kilmore	2027-2028	1,450	1,450	-	-	-	-	-	-	-	-	1,450
Total for Land		**9,470**	**9,470**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,432**	**4,038**
TOTAL PROPERTY		34,090	31,356	1,246	975	513	9,551	9,400	-	1,871	8,717	4,551
PLANT AND EQUIPMENT												
Vehicles, Plant, Machinery and Equipment												
Fleet Renewal Program	2027-2028	850	-	850	-	-	-	-	332	518	-	-
Plant Renewal Program	2027-2028	1,452	-	1,452	-	-	-	-	360	1,092	-	-
Total for Vehicles, Plant, Machinery and Equipment		**2,302**	**-**	**2,302**	**-**	**-**	**-**	**-**	**692**	**1,610**	**-**	**-**
Computers & Telecommunications												
Hardware Renewal Program	2027-2028	372	-	372	-	-	-	-	-	372	-	-
Mobility and AV Renewal	2027-2028	79	-	79	-	-	-	-	-	79	-	-
Network Upgrade and Optimisation Program	2027-2028	85	-	-	85	-	-	-	-	85	-	-
Total for Computers & Telecommunications		**536**	**-**	**451**	**85**	**-**	**-**	**-**	**-**	**536**	**-**	**-**
Fixtures Fittings and Furniture												
Christmas Decorations	2027-2028	36	36	-	-	-	-	-	-	36	-	-
Total for Fixtures Fittings and Furniture		**36**	**36**	**-**	**-**	**-**	**-**	**-**	**-**	**36**	**-**	**-**
Library Books												
Library Stock Renewal	2027-2028	200	-	200	-	-	-	-	-	200	-	-
Total for Library Books		**200**	**-**	**200**	**-**	**-**	**-**	**-**	**-**	**200**	**-**	**-**
TOTAL PLANT AND EQUIPMENT		3,074	36	2,953	85	-	-	-	692	2,382	-	-

Detailed Planned Capital Works Expenditure 2027-2028 (Year 2)...continued

Capital Works Area	Year	Project Cost $000	Asset expenditure types ($,000)				Summary of funding sources ($'000)					
			New	Renewal	Upgrade	Expansion	Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
INFRASTRUCTURE												
Roads												
Beveridge Central ICP - Patterson Street and Lithgow Street 4-way Signalised Intersection IN-04ii - Design	2027-2028	511	511	-	-	-	-	-	-	-	511	-
Beveridge Central ICP - Road and Intersection Construction	2027-2028	8,079	8,079	-	-	-	-	-	-	-	8,079	-
Beveridge North West ICP - Camerons Lane/Central Connector Street Signalised T Intersection BN-IN-02i	2027-2028	2,274	2,274	-	-	-	-	-	-	-	2,274	-
Beveridge North West ICP - Patterson Road and Camerons Lane intersection BN-IN-01i	2027-2028	7,620	7,620	-	-	-	-	-	-	-	7,620	-
Beveridge North West ICP - Road construction BN-CU02	2027-2028	1,733	1,733	-	-	-	-	-	-	-	1,733	-
Beveridge North West ICP - Camerons Lane (Eastern and Western) Arterial RD-02i - Construction Year 1[1]	2027-2028	4,110	4,110	-	-	-	-	-	-	-	4,110	-
Culvert Renewal Program	2027-2028	327	-	327	-	-	-	-	-	327	-	-
John Street Link Road Kilmore - Union Street to Kilmore-Lancefield Road	2027-2028	1,500	1,500	-	-	-	-	-	-	-	-	1,500
John Street Link Road, Kilmore - Union Street to Mitchell Street	2027-2028	2,500	2,500	-	-	-	-	-	-	-	-	2,500
Kerb and Channel Renewal Program	2027-2028	560	-	560	-	-	-	-	-	560	-	-
Old Sydney Road Upgrade - Construction Year 1[1]	2027-2028	25,000	-	-	25,000	-	25,000	-	-	-	-	-
Sealed Road Renewal Program	2027-2028	7,009	-	7,009	-	-	2,349	-	-	4,660	-	-
Town Entry Signs	2027-2028	40	40	-	-	-	-	-	-	40	-	-
Unsealed Road Renewal Program	2027-2028	1,400	-	1,400	-	-	-	-	-	1,400	-	-
Total for Roads		**62,663**	**28,367**	**9,296**	**25,000**	**-**	**27,349**	**-**	**-**	**6,987**	**24,327**	**4,000**
Footpaths and Cycleways												
Footpath Renewal Program	2027-2028	500	-	500	-	-	-	-	-	500	-	-
Great Victorian Rail Trail - Renewal Works Formal Car Park[2]	2027-2028	700	-	700	-	-	-	675	-	25	-	-
High Street and William Street, Wallan - Missing Link Footpath	2027-2028	251	251	-	-	-	-	-	-	251	-	-
High Street, Seymour - Missing Link Footpath - Design[1]	2027-2028	93	93	-	-	-	-	-	-	93	-	-
Kilmore South East S173 - Shared Paths	2027-2028	115	115	-	-	-	-	-	-	-	115	-
Lions Park, Broadford - Missing Link Footpath	2027-2028	480	480	-	-	-	-	-	-	-	480	-
Mia Mia Road, Broadford - Missing Link Footpath - Construction	2027-2028	232	232	-	-	-	-	-	-	232	-	-
Off Road Trails Program - Kilmore Creek Trail - CHMP and Construction[1]	2027-2028	500	-	-	500	-	-	-	-	-	-	500
Total for Footpaths and Cycleways		**2,871**	**1,171**	**1,200**	**500**	**-**	**-**	**675**	**-**	**1,101**	**595**	**500**
Bridges												
Bridge Renewal Program	2027-2028	580	-	580	-	-	-	-	-	580	-	-
Total for Bridges		**580**	**-**	**580**	**-**	**-**	**-**	**-**	**-**	**580**	**-**	**-**
Drainage												
Grenfell Close, Wallan – Soil Erosion	2027-2028	36	-	36	-	-	-	-	-	36	-	-
Total for Drainage		**36**	**-**	**36**	**-**	**-**	**-**	**-**	**-**	**36**	**-**	**-**

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Detailed Planned Capital Works Expenditure 2027-2028 (Year 2)…continued

Capital Works Area	Year	Project Cost $000	Asset expenditure types ($,000)				Summary of funding sources ($'000)					
			New	Renewal	Upgrade	Expansion	Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
Recreational Leisure and Community Facilities												
Beveridge Central ICP - Sports Reserve - Master Plan Implementation SR-01ii[2]	2027-2028	10,000	10,000	-	-	-	-	5,000	-	-	5,000	-
Beveridge Central AoS – Playspace Construction[1]	2027-2028	609	609	-	-	-	609	-	-	-	-	-
Beveridge Recreation Reserve Activation - Netball Tennis Courts[2]	2027-2028	1,000	1,000	-	-	-	500	500	-	-	-	-
Harley Hammond Reserve, Broadford - Tennis Courts and Lighting[1&2]	2027-2028	1,132	-	1,132	-	-	-	500	-	632	-	-
Local Parks - Playspace Renewal and Upgrade Program	2027-2028	300	-	150	150	-	-	-	-	300	-	-
Lockerbie North DCP - Beveridge Station Active Open Space OS01i, OS02i - Design[1]	2027-2028	1,262	1,262	-	-	-	-	-	-	-	1,262	-
Newbridge Recreation Reserve, Wallan East - Detailed Design[1]	2027-2028	800	800	-	-	-	-	-	-	-	-	800
Total for Recreational Leisure and Community Facilities		**15,103**	**13,671**	**1,282**	**150**	**-**	**1,109**	**6,000**	**-**	**932**	**6,262**	**800**
Waste Management												
Mitchell Landfill Cell 6 and 7 Capping - Construction	2027-2028	2,445	-	2,445	-	-	-	-	-	-	2,445	-
Total for Waste Management		**2,445**	**-**	**2,445**	**-**	**-**	**-**	**-**	**-**	**-**	**2,445**	**-**
Parks, Open Space and Streetscapes												
Minor Path Renewal Program	2027-2028	40	-	40	-	-	-	-	-	40	-	-
Monument Hill, Kilmore - Management Plan Implementation	2027-2028	30	-	-	30	-	-	-	-	30	-	-
Park and Open Space Furniture Renewal Program	2027-2028	40	-	40	-	-	-	-	-	40	-	-
Public Art Program	2027-2028	20	20	-	-	-	-	-	-	20	-	-
Waste Enclosure Renewal Program	2027-2028	25	-	25	-	-	-	-	-	25	-	-
Total for Parks, Open Space and Streetscapes		**155**	**20**	**105**	**30**	**-**	**-**	**-**	**-**	**155**	**-**	**-**
Off Street Car Parks												
DDA Parking Upgrades	2027-2028	30	-	-	30	-	-	-	-	30	-	-
Total for Off Street Car Parks		**30**	**-**	**-**	**30**	**-**	**-**	**-**	**-**	**30**	**-**	**-**
TOTAL INFRASTRUCTURE		83,883	43,229	14,944	25,710	-	28,458	6,675	-	9,821	33,629	5,300
TOTAL CAPITAL WORKS		121,047	74,621	19,143	26,770	513	38,009	16,075	692	14,074	42,346	9,851

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Detailed Planned Capital Works Expenditure 2028-2029 (Year 3)

Capital Works Area	Year	Project Cost $000	Asset expenditure types ($'000) New	Renewal	Upgrade	Expansion	Summary of funding sources ($'000) Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
PROPERTY												
Buildings												
Aquatics Facilities - Renewal and Upgrade Program	2028-2029	350	-	175	175	-	-	-	-	350	-	-
Building Structural Defects and Fitout Renewal Program	2028-2029	793	-	793	-	-	-	-	-	793	-	-
Beveridge North West ICP - Community Centre BN-CI-06ii - Design[1]	2028-2029	1,419	1,419	-	-	-	-	-	-	-	1,419	-
HVAC Renewal Program	2028-2029	50	-	50	-	-	-	-	-	50	-	-
Kilmore South East Community Facility, McIvors Road (Kilmore South East) - Planning[1]	2028-2029	213	213	-	-	-	-	-	-	-	-	213
Kindergarten Shade Sail Renewal Program	2028-2029	10	-	10	-	-	-	-	-	10	-	-
Lockerbie DCP - Community Centre CI02iv - Construction Year 2[1]	2028-2029	2,653	2,653	-	-	-	-	-	-	-	2,653	-
Security Strategy Implementation	2028-2029	100	-	100	-	-	-	-	-	100	-	-
Seymour Sports and Aquatic Centre - Facility Extension - Construction Year 1[1&2]	2028-2029	1,449	-	-	-	1,449	-	725	-	-	-	724
Solar Installation on Council Buildings Program	2028-2029	71	71	-	-	-	-	-	-	71	-	-
Sports Facilities Changeroom Redevelopment Program[2]	2028-2029	828	-	-	828	-	-	518	-	310	-	-
Sustainability Actions - Small Council sites program	2028-2029	50	50	-	-	-	-	-	-	50	-	-
Total for Buildings		**7,986**	**4,406**	**1,128**	**1,003**	**1,449**	**-**	**1,243**	**-**	**1,734**	**4,072**	**937**
Land												
Beveridge Central ICP - Public Purpose Land	2028-2029	4,396	4,396	-	-	-	-	-	-	-	4,396	-
Beveridge North West ICP - Public Purpose Land	2028-2029	1,440	1,440	-	-	-	-	-	-	-	1,440	-
Total for Land		**5,836**	**5,836**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,836**	**-**
TOTAL PROPERTY		13,822	10,242	1,128	1,003	1,449	-	1,243	-	1,734	9,908	937
PLANT AND EQUIPMENT												
Vehicles, Plant, Machinery and Equipment												
Fleet Renewal Program	2028-2029	850	-	850	-	-	-	-	345	505	-	-
Plant Renewal Program	2028-2029	1,266	-	1,266	-	-	-	-	321	945	-	-
Total for Vehicles, Plant, Machinery and Equipment		**2,116**	**-**	**2,116**	**-**	**-**	**-**	**-**	**666**	**1,450**	**-**	**-**
Computers & Telecommunications												
Hardware Renewal Program	2028-2029	379	-	379	-	-	-	-	-	379	-	-
Mobility and AV Renewal	2028-2029	81	-	81	-	-	-	-	-	81	-	-
Network Upgrade and Optimisation Program	2028-2029	101	-	-	101	-	-	-	-	101	-	-
Total for Computers & Telecommunications		**561**	**-**	**460**	**101**	**-**	**-**	**-**	**-**	**561**	**-**	**-**

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Detailed Planned Capital Works Expenditure 2028-2029 (Year 3)...continued

Capital Works Area	Year	Project Cost $000	Asset expenditure types ($'000) New	Renewal	Upgrade	Expansion	Summary of funding sources ($'000) Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
Fixtures Fittings and Furniture												
Christmas Decorations	2028-2029	36	36	-	-	-	-	-	-	36	-	-
Filtered Water Tap Replacement Program	2028-2029	23	-	23	-	-	-	-	-	23	-	-
Total for Fixtures Fittings and Furniture		**59**	**36**	**23**	**-**	**-**	**-**	**-**	**-**	**59**	**-**	**-**
Library Books												
Library Stock Renewal	2028-2029	200	-	200	-	-	-	-	-	200	-	-
Total for Library Books		**200**	**-**	**200**	**-**	**-**	**-**	**-**	**-**	**200**	**-**	**-**
TOTAL PLANT AND EQUIPMENT		2,936	36	2,799	101	-	-	-	666	2,270	-	-
INFRASTRUCTURE												
Roads												
Beveridge Central ICP - Patterson Street & Lithgow Street 4-Way Signalised Intersection IN-04ii - Construction[2]	2028-2029	6,000	6,000	-	-	-	-	2,706	-	-	3,294	-
Beveridge North West ICP - Camerons Lane (Eastern and Western) Arterial BN-RD-02ii - Construction Yea	2028-2029	5,023	5,023	-	-	-	-	-	-	-	5,023	-
Clarke Street, Kilmore -Roundabout at Intersection of future John Street Link Road - Construction	2028-2029	500	500	-	-	-	-	-	-	350	150	-
Culvert Renewal Program	2028-2029	406	-	406	-	-	-	-	-	406	-	-
Flood Warning System Replacement	2028-2029	28	-	28	-	-	-	-	-	28	-	-
Kerb and Channel Renewal Program	2028-2029	676	-	676	-	-	-	-	-	676	-	-
Lithgow Street, Beveridge - Installation of Impact Absorbing Pedestrian Fencing	2028-2029	60	60	-	-	-	-	-	-	60	-	-
Old Sydney Road Upgrade - Construction Year 2[1]	2028-2029	19,000	-	-	19,000	-	19,000	-	-	-	-	-
Powlett Street, Broadford Road Upgrade - Gavan Street to Piper Street	2028-2029	124	-	-	124	-	-	-	-	124	-	-
Sealed Road Renewal Program	2028-2029	7,278	-	7,278	-	-	2,349	-	-	4,929	-	-
Town Entry Signs	2028-2029	40	40	-	-	-	-	-	-	40	-	-
Traffic Management Program	2028-2029	155	155	-	-	-	-	-	-	155	-	-
Unsealed Road Renewal Program	2028-2029	1,578	-	1,578	-	-	-	-	-	1,578	-	-
Total for Roads		**40,868**	**11,778**	**9,966**	**19,124**	**-**	**21,349**	**2,706**	**-**	**8,346**	**8,467**	**-**
Footpaths and Cycleways												
Callen Street, Seymour - Missing Link Footpath	2028-2029	191	191	-	-	-	-	-	-	191	-	-
Darraweit Road, Wallan - Missing Link Footpath	2028-2029	174	174	-	-	-	-	-	-	174	-	-
Footpath Renewal Program	2028-2029	586	-	586	-	-	-	-	-	586	-	-
Kilmore South East S173 Shared Pathway	2028-2029	262	262	-	-	-	-	-	-	-	262	-
Total for Footpaths and Cycleways		**1,213**	**627**	**586**	**-**	**-**	**-**	**-**	**-**	**951**	**262**	**-**

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Detailed Planned Capital Works Expenditure 2028-2029 (Year 3)…continued

Capital Works Area	Year	Project Cost $000	Asset expenditure types ($'000)				Summary of funding sources ($'000)					
			New	Renewal	Upgrade	Expansion	Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
Bridges												
Bridge Renewal Program	2028-2029	676	-	676	-	-	-	-	-	676	-	-
Total for Bridges		**676**	**-**	**676**	**-**	**-**	**-**	**-**	**-**	**676**	**-**	**-**
Drainage												
Drainage Upgrade Program	2028-2029	52	-	-	52	-	-	-	-	52	-	-
Foley Avenue, Seymour - Drainage Improvement Works	2028-2029	52	-	-	52	-	-	-	-	52	-	-
Kilmore South East S173 - Drainage works	2028-2029	1,669	-	-	1,669	-	-	-	-	-	1,669	-
Total for Drainage		**1,773**	**-**	**-**	**1,773**	**-**	**-**	**-**	**-**	**104**	**1,669**	**-**
Recreational Leisure and Community Facilities												
Beveridge Central ICP - Sports Reserve - Master Plan Implementation SR-01iii/SR-01iv	2028-2029	11,339	11,339	-	-	-	-	-	-	-	11,339	-
Kilmore Active Open Space Master Plan	2028-2029	200	200	-	-	-	-	-	-	-	200	-
Kings Park, Seymour - Cricket Nets and Little Athletics Facilities[2]	2028-2029	414	-	414	-	-	-	259	-	155	-	-
Local Parks - Playspace Renewal and Upgrade Program	2028-2029	300	-	150	150	-	-	-	-	300	-	-
Lockerbie DCP- Active Open Space AR01ii - Design[1]	2028-2029	1,141	1,141	-	-	-	-	-	-	-	1,141	-
Lockerbie North DCP - Beveridge Station Active Open Space OS01ii, OS02ii - Construction Year [1]	2028-2029	5,679	5,679	-	-	-	-	-	-	-	5,679	-
Newbridge Recreation Reserve, Wallan East - Construction - Year 1[1&2]	2028-2029	6,845	6,845	-	-	-	-	4,623	-	-	835	1,387
Total for Recreational Leisure and Community Facilities		**25,918**	**25,204**	**564**	**150**	**-**	**-**	**4,882**	**-**	**455**	**19,194**	**1,387**
Waste Management												
Wallan Resource Recovery Centre - Construction - Year 1[1]	2028-2029	4,000	-	-	-	4,000	-	-	-	-	2,000	2,000
Total for Waste Management		**4,000**	**-**	**-**	**-**	**4,000**	**-**	**-**	**-**	**-**	**2,000**	**2,000**
Parks, Open Space and Streetscapes												
Colin Officer Flora Reserve, Broadford - Tracks Upgrade Program - Design	2028-2029	50	-	-	50	-	-	-	-	50	-	-
Hidden Valley, Wallan - Environmental Reserve	2028-2029	52	52	-	-	-	-	-	-	52	-	-
Minor Path Renewal Program	2028-2029	54	-	54	-	-	-	-	-	54	-	-
Monument Hill, Kilmore - Management Plan Implementation	2028-2029	52	-	-	52	-	-	-	-	52	-	-
Open Space Reserves - Road/Carpark Renewal Program	2028-2029	104	-	104	-	-	-	-	-	104	-	-
Park and Open Space Furniture Renewal Program	2028-2029	54	-	54	-	-	-	-	-	54	-	-
Public Art Program	2028-2029	21	21	-	-	-	-	-	-	21	-	-
Waste Enclosure Renewal Program	2028-2029	34	-	34	-	-	-	-	-	34	-	-
Total for Parks, Open Space and Streetscapes		**421**	**73**	**246**	**102**	**-**	**-**	**-**	**-**	**421**	**-**	**-**

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Detailed Planned Capital Works Expenditure 2028-2029 (Year 3)...continued

Capital Works Area	Year	Project Cost $000	Asset expenditure types ($'000)				Summary of funding sources ($'000)					
			New	Renewal	Upgrade	Expansion	Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
Off Street Car Parks												
DDA Parking Upgrades	2028-2029	30	-	-	30	-	-	-	-	30	-	-
Total for Off Street Car Parks		30	-	-	30	-	-	-	-	30	-	-
TOTAL INFRASTRUCTURE		74,899	37,682	12,038	21,179	4,000	21,349	7,588	-	10,983	31,592	3,387
TOTAL CAPITAL WORKS		91,657	47,960	15,965	22,283	5,449	21,349	8,831	666	14,987	41,500	4,324

Vietnam Veterans Commemorative Walk, Seymour

Community Bank® Adventure Playground, Hadfield Park, Wallan

Detailed Planned Capital Works Expenditure 2029-2030 (Year 4)

Capital Works Area	Year	Project Cost $000	Asset expenditure types ($'000) New	Renewal	Upgrade	Expansion	Summary of funding sources ($'000) Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
PROPERTY												
Buildings												
Aquatics Facilities - Renewal and Upgrade Program	2029-2030	350	-	175	175	-	-	-	-	350	-	-
Building Structural Defects and Fitout Renewal Program	2029-2030	793	-	793	-	-	-	-	-	793	-	-
Beveridge North West ICP - Community Centre BN-CI-06iii - Construction - Year 1[1&2]	2029-2030	10,247	10,247	-	-	-	-	6,005	-	-	4,242	-
HVAC Renewal Program	2029-2030	50	-	50	-	-	-	-	-	50	-	-
Kilmore South East Community Facility, McIvors Road (Kilmore South East) - Design[1]	2029-2030	1,848	1,848	-	-	-	-	-	-	-	-	1,848
Kindergarten Shade Sail Renewal Program	2029-2030	10	-	10	-	-	-	-	-	10	-	-
Lockerbie North DCP - Community Centre C02ii - Design and Construction - Year 1[1]	2029-2030	997	997	-	-	-	-	-	-	-	997	-
Lockerbie North DCP - Sports Pavilion OS04i - Planning and Design - Year 1[1]	2029-2030	32	32	-	-	-	-	-	-	-	32	-
Lockerbie North DCP - Sports Pavilion OS05i - Planning and Design - Year 1[1]	2029-2030	24	24	-	-	-	-	-	-	-	24	-
Security Strategy Implementation	2029-2030	100	-	100	-	-	-	-	-	100	-	-
Seymour Sports and Aquatic Centre - Facility Extension - Construction Year 2[1&2]	2029-2030	1,449	-	-	-	1,449	-	725	-	-	-	724
Solar Installation on Council Buildings Program	2029-2030	71	71	-	-	-	-	-	-	71	-	-
Springridge Community Centre, Wallan - Planning[1]	2029-2030	140	140	-	-	-	-	-	-	-	140	-
Sustainability Actions - Small Council sites program	2029-2030	50	50	-	-	-	-	-	-	50	-	-
Total for Buildings		**16,161**	**13,409**	**1,128**	**175**	**1,449**	**-**	**6,730**	**-**	**1,424**	**5,435**	**2,572**
Land												
Beveridge Central ICP - Public Purpose Land	2029-2030	2,556	2,556	-	-	-	-	-	-	-	2,556	-
Beveridge North West ICP - Public Purpose Land	2029-2030	2,880	2,880	-	-	-	-	-	-	-	2,880	-
Total for Land		**5,436**	**5,436**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,436**	**-**
TOTAL PROPERTY		21,597	18,845	1,128	175	1,449	-	6,730	-	1,424	10,871	2,572
PLANT AND EQUIPMENT												
Vehicles, Plant, Machinery and Equipment												
Fleet Renewal Program	2029-2030	850	-	850	-	-	-	-	350	500	-	-
Plant Renewal Program	2029-2030	1,468	-	1,468	-	-	-	-	378	1,090	-	-
Total for Vehicles, Plant, Machinery and Equipment		**2,318**	**-**	**2,318**	**-**	**-**	**-**	**-**	**728**	**1,590**	**-**	**-**
Computers & Telecommunications												
Hardware Renewal Program	2029-2030	398	-	398	-	-	-	-	-	398	-	-
Mobility and AV Renewal	2029-2030	83	-	83	-	-	-	-	-	83	-	-
Network Upgrade and Optimisation Program	2029-2030	101	-	-	101	-	-	-	-	101	-	-
Total for Computers & Telecommunications		**582**	**-**	**481**	**101**	**-**	**-**	**-**	**-**	**582**	**-**	**-**

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 revistied by Council if external grants/contributions is not secured and alternate funding is not identified

Detailed Planned Capital Works Expenditure 2029-2030 (Year 4)…continued

Capital Works Area	Year	Project Cost $000	Asset expenditure types ($'000) New	Renewal	Upgrade	Expansion	Summary of funding sources ($'000) Grants / Contributions Confirmed	Grants / Contributions Unconfirmed	Sales	Council Cash	Reserves	Borrowings
Fixtures Fittings and Furniture												
Christmas Decorations	2029-2030	36	36	-	-	-	-	-	-	36	-	-
Filtered Water Tap Replacement Program	2029-2030	23	-	23	-	-	-	-	-	23	-	-
Total for Fixtures Fittings and Furniture		**59**	**36**	**23**	**-**	**-**	**-**	**-**	**-**	**59**	**-**	**-**
Library Books												
Library Stock Renewal	2029-2030	200	-	200	-	-	-	-	-	200	-	-
Total for Library Books		**200**	**-**	**200**	**-**	**-**	**-**	**-**	**-**	**200**	**-**	**-**
TOTAL PLANT AND EQUIPMENT		3,159	36	3,022	101	-	-	-	728	2,431	-	-
INFRASTRUCTURE												
Roads												
Beveridge Central ICP - Kelly Street Road Construction RD-08ii & RD-08iii	2029-2030	2,879	2,879	-	-	-	-	-	-	-	2,879	-
Beveridge Central ICP - Patterson Road Signalised Pedestrian Crossing - PED-01i	2029-2030	363	363	-	-	-	-	-	-	-	363	-
Culvert Renewal Program	2029-2030	479	-	479	-	-	-	-	-	479	-	-
Flood Warning System Replacement	2029-2030	28	-	28	-	-	-	-	-	28	-	-
Kerb and Channel Renewal Program	2029-2030	784	-	784	-	-	-	-	-	784	-	-
Kilmore South East S173 - Road Construction	2029-2030	457	457	-	-	-	-	-	-	-	457	-
Kilmore-Lancefield Road , Signalised intersection at Conway Street- John Street Link - Construction	2029-2030	5,200	5,200	-	-	-	-	-	-	-	-	5,200
Pedestrian Crossings Program [2]	2029-2030	228	228	-	-	-	-	100	-	128	-	-
Powlett Street Braodford Road Upgrade - Gavan Street to Pipe Street	2029-2030	950	-	-	950	-	-	-	-	-	-	950
Road Safety Program - Design	2029-2030	31	31	-	-	-	-	-	-	31	-	-
Sealed Road Renewal Program	2029-2030	7,526	-	7,526	-	-	-	2,349	-	5,177	-	-
Town Entry Signs	2029-2030	40	40	-	-	-	-	-	-	40	-	-
Unsealed Road Renewal Program	2029-2030	1,743	-	1,743	-	-	-	-	-	1,743	-	-
Total for Roads		**20,708**	**9,198**	**10,560**	**950**	**-**	**-**	**2,449**	**-**	**8,410**	**3,699**	**6,150**
Footpaths and Cycleways												
Footpath Renewal Program	2029-2030	697	-	697	-	-	-	-	-	697	-	-
High Street, Seymour - Missing Link Footpath - Construction [1]	2029-2030	621	621	-	-	-	-	-	-	621	-	-
Kilmore South East S173 - Shared Paths	2029-2030	139	139	-	-	-	-	-	-	-	139	-
Total for Footpaths and Cycleways		**1,457**	**760**	**697**	**-**	**-**	**-**	**-**	**-**	**1,318**	**139**	**-**
Bridges												
Bridge Renewal Program	2029-2030	784	-	784	-	-	-	-	-	784	-	-
Total for Bridges		**784**	**-**	**784**	**-**	**-**	**-**	**-**	**-**	**784**	**-**	**-**

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

Appendix E

Projects entirely funded through unconfirmed grants (2026-2027 to 2029-2030)

There are several projects that Council is 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 39).

Project		Project Cost $000	Asset expenditure types ($'000)				Anticipated delivery year
			New	Renewal	Upgrade	Expansion	
Beveridge Station Indoor Sports Centre (Lockerbie North) - Modular Kindergarten	2026-2027	1,297	1,297	-	-	-	2026-2027 (Year 1)
CEIF Hazardous Waste Round 4 - Battery Drop Off infrastructure	2026-2027	20	20	-	-	-	2026-2027 (Year 1)
Harley Hammond Reserve, Broadford - Female Friendly Pavilion Upgrade - Construction	2026-2027	50	-	-	50	-	2026-2027 (Year 1)
Beveridge Primary School - Pick up and drop off Facility	2027-2028	900	900	-	-	-	2027-2028 (Year 2)
Beveridge Station Indoor Sports Centre (Lockerbie North) - Pre-planning	2027-2028	100	100	-	-	-	2027-2028 (Year 2)
Delatite Road - Ford Upgrade	2027-2028	2,913	-	-	2,913	-	2027-2028 (Year 2)
Greenhill Recreation Precinct - Master Plan Implementation (Detailed Design)	2027-2028	5,000	5,000	-	-	-	2027-2028 (Year 2)
Hamilton Street / High Street, Broadford Intersection Upgrade Construction	2027-2028	5,344	-	-	5,344	-	2027-2028 (Year 2)
Hamilton Street / High Street, Broadford Intersection Upgrade Design	2027-2028	594	-	-	594	-	2027-2028 (Year 2)
Mt Piper Kindergarten, High Street Broadford - Playspace Upgrade	2027-2028	400	-	-	400	-	2027-2028 (Year 2)
Pyalong Kindergarten, High Street Pyalong - Expansion Stage 2 - Construction	2027-2028	700	-	-	-	700	2027-2028 (Year 2)
Relief Centre Generators Connection Point - Wallan	2027-2028	41	41	-	-	-	2027-2028 (Year 2)
Seymour-Pyalong Road and Broadford Glenaroua Road - Intersection Safety Upgrade - Design	2027-2028	192	-	-	192	-	2027-2028 (Year 2)
Wandong Bushfire Memorial Car Park Construction	2027-2028	500	-	-	500	-	2027-2028 (Year 2)
Wandong Kindergarten - Community Entrance Veranda Expansion	2027-2028	500	-	-	-	500	2027-2028 (Year 2)
Anzac Avenue Streetscape Enhancements - Phase 3 -Construction Works	2028-2029	6,000	6,000	-	-	-	2028-2029 (Year 3)
Hilldene Industrial Estate Services to Seymour	2028-2029	20,000	20,000	-	-	-	2028-2029 (Year 3)
Off Road Trails Program - Kilmore Creek Trail - Construction	2028-2029	6,000	6,000	-	-	-	2028-2029 (Year 3)
Seymour Preschool, Victoria Street - Expansion - Design and Construction	2028-2029	126	-	-	-	126	2028-2029 (Year 3)
Anzac Village Upgrade	2029/2030	2,500	2,500	-	-	-	2029/2030 (Year 4)
Powlett Street MP - Stage 2 – High Street to Gavan Street - Town Square	2029/2030	2,500	2,500	-	-	-	2029/2030 (Year 4)
Seymour Preschool, Victoria Street - Expansion - Design and Construction	2029/2030	706	-	-	-	706	2029/2030 (Year 4)
Strategic Water Tank Installation	2029/2030	54	54	-	-	-	2029/2030 (Year 4)

Appendix F

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

Please refer to Section 2 (commencing on page 18) 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 to help clarify part or most of the corresponding income and expenditure figures. These explanations are not all encompassing.

Rates and charges relate 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 refer to salaries, wages, oncosts and Workcover premiums.

Materials and services include 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	2026-2027 Budget ($'000)	Explanation
Income		
User fees	$4	
Total: Income	**$4**	
Expenses		
Employee Expenses	$376	
Materials and Services	$201	- Delivery of Economic Development Strategy initiatives - Visitor Information Centre facility costs (including cleaning) - Regional Tourism Board Contribution
Other expenses	$11	
Overhead Allocation	$613	
Total: Expenses	**$1,201**	
Total Net Cost: Economic Development and Tourism	($1,197)	

Statutory Planning	2026-2027 Budget ($'000)	Explanation
Income		
Statutory fees and fines	$928	
User fees	$133	
Other Income	$207	
Total: Income	**$1,268**	
Expenses		
Employee Expenses	$2,330	
Materials and Services	$87	
Other expenses	$1	
Overhead Allocation	$333	
Total: Expenses	**$2,751**	
Total Net Cost: Statutory Planning	($1,483)	

Strategic Objective 1...continued

Strategic Planning and Urban Design	2026-2027 Budget ($'000)	Explanation
Income		
User fees	$3	
Total: Income	**$3**	
Expenses		
Employee Expenses	$1,405	
Materials and Services	$786	- Delivery of urban design and strategic planning projects
Other expenses	$1	
Overhead Allocation	$334	
Total: Expenses	**$2,526**	
Total Net Cost: Strategic Planning and Urban Design	($2,523)	

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.

Advocacy	2026-2027 Budget ($'000)	Explanation
Income		
Other income	$0	
Total: Income	**$0**	
Expenses		
Employee Expenses	$299	
Materials and Services	$21	
Total: Expenses	**$320**	
Total Net Cost: Advocacy	($320)	

Community Development	2026-2027 Budget ($'000)	Explanation
Income		
User fees	$136	
Grants - Operating	$321	
Cash Contributions	$1	
Other income	$83	
Total: Income	**$541**	
Expenses		
Employee Expenses	$835	
Materials and Services	$589	
Other expenses	$32	
Overhead Allocation	$36	
Total: Expenses	**$1,492**	
Total Net Cost: Community Development	($951)	

Early Years Services	2026-2027 Budget ($'000)	Explanation
Income		
Grants - Operating	$6,285	- Government grants to provide free kindergarten service
Total: Income	**$6,285**	
Expenses		
Employee Expenses	$5,452	
Materials and Services	$786	- Facility costs (including cleaning) - Program delivery and material costs
Other expenses	$47	
Overhead Allocation	$161	
Total: Expenses	**$6,446**	
Total Net Cost: Early Years Services	($161)	

Strategic Objective 2...continued

Emergency management	2026-2027 Budget ($'000)	Explanation
Income		
Statutory fees and fines	$44	
User fees	$9	
Grants - Operating	$70	
Total: Income	**$123**	
Expenses		
Employee Expenses	$284	
Materials and Services	$322	- Fire prevention works (slashing) - Roadside fuel reduction works (spraying)
Other Expenses	$3	
Overhead Allocation	$29	
Total: Expenses	**$638**	
Total Net Cost: Emergency management	($515)	

Leisure Services	2026-2027 Budget ($'000)	Explanation
Income		
User fees	$3,289	- Membership fees - Casual user entry fees
Total: Income	**$3,289**	
Expenses		
Employee Expenses	$3,748	
Materials and Services	$1,643	- Facility costs (including cleaning) - Program delivery costs - Indoor and outdoor pool maintenance
Depreciation - right of use assets	$98	- Equipment leases
Other expenses	$26	
Overhead Allocation	$136	
Total: Expenses	**$5,651**	
Total Net Cost: Leisure Services	($2,362)	

Local Laws	2026-2027 Budget ($'000)	Explanation
Income		
Statutory fees and fines	$1,455	
User fees	$732	- Local Laws registrations and fees
Other Income	$(6)	- Reimbursement
Total: Income	**$2,181**	
Expenses		
Employee Expenses	$2,019	
Materials and Services	$460	- Environmental Health contract - Pound / Vet Services
Other expenses	$12	
Overhead Allocation	$113	
Total: Expenses	**$2,604**	
Total Net Cost: Local Laws	($423)	

Strategic Objective 2...continued

Immunisations, Maternal and Child Health	2026-2027 Budget ($'000)	Explanation
Income		
User fees	$43	
Grants - Operating	$1,835	
Other income	$20	
Total: Income	**$1,898**	
Expenses		
Employee Expenses	$2,934	
Materials and Services	$386	- Facility costs (including cleaning) - Program delivery and material costs
Other expenses	$4	
Overhead Allocation	$86	
Total: Expenses	**$3,410**	
Total Net Cost: Immunisations, Maternal and Child Health	($1,512)	

School Crossing Supervisors	2026-2027 Budget ($'000)	Explanation
Income		
Grants - Operating	$179	
Total: Income	**$179**	
Expenses		
Employee Expenses	$394	
Materials and Services	$4	
Overhead Allocation	$19	
Total: Expenses	**$417**	
Total Net Cost: School Crossing Supervisors	($238)	

Social Planning	2026-2027 Budget ($'000)	Explanation
Total: Income	**$0**	
Expenses		
Employee Expenses	$444	
Materials and Services	$118	- Community infrastructure planning - Feasibility studies - Business case development
Overhead Allocation	$50	
Total: Expenses	**$612**	
Total Net Cost: Social Planning	($612)	

Youth Services	2026-2027 Budget ($'000)	Explanation
Income		
User fees	$1	
Grants - Operating	$104	
Other income	$25	
Total: Income	**$130**	
Expenses		
Employee Expenses	$511	
Materials and Services	$127	- Delivery of youth programs and events
Other expenses	$13	
Overhead Allocation	$17	
Total: Expenses	**$668**	
Total Net Cost: Youth Services	($538)	

Public Art Project, Lions Memorial Park, Wandong

Lions Park, Broadford

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.

Capital Planning and delivery	2026-2027 Budget ($'000)	Explanation
Total: Income	**$0**	
Expenses		
Employee Expenses	$868	
Materials and Services	$107	
Overhead Allocation	$212	
Total: Expenses	**$1,187**	
Total Net Cost: Capital Planning and delivery	($1,187)	

Library Services	2026-2027 Budget ($'000)	Explanation
Income		
User fees	$113	
Grants - Operating	$357	- Public Libraries Victoria annual grant funding
Total: Income	**$470**	
Expenses		
Employee Expenses	$1,438	
Materials and Services	$412	- Facility costs (including cleaning) - Program delivery and material costs
Depreciation	$215	
Depreciation - right of use assets	$90	
Other expenses	$21	
Overhead Allocation	$46	
Total: Expenses	**$2,222**	
Total Net Cost: Library Services	($1,752)	

Community Planning	2026-2027 Budget ($'000)	Explanation
Income		
User fees	$92	
Total: Income	**$92**	
Expenses		
Employee Expenses	$1,295	
Materials and Services	$703	- Facility costs (including cleaning) - Program delivery and material costs
Depreciation	$2,292	
Other expenses	$421	
Overhead Allocation	$214	
Total: Expenses	**$4,925**	
Total Net Cost: Community Planning	($4,833)	

Customer Services	2026-2027 Budget ($'000)	Explanation
Income		
Total: Income	**$0**	
Expenses		
Employee Expenses	$812	
Materials and Services	$135	
Overhead Allocation	$157	
Total: Expenses	**$1,104**	
Total Net Cost: Customer Services	($1,104)	

Engineering & Landscape Services	2026-2027 Budget ($'000)	Explanation
Income		
User fees	$2,164	- Supervision and plan checking fees
Other income	$250	
Total: Income	**$2,414**	
Expenses		
Employee Expenses	$1,991	
Materials and Services	$1,167	- Traffic counts - Blackspot funding submission preparation - Kings Park, Seymour - Drainage Investigation - Expenditure linked to once off project contributions
Overhead Allocation	$314	
Total: Expenses	**$3,472**	
Total Net Cost: Engineering & Landscape Services	($1,058)	

Environmental Protection	2026-2027 Budget ($'000)	Explanation
Income		
User fees	$2	
Grants - Operating	$40	
Total: Income	**$42**	
Expenses		
Employee Expenses	$563	
Materials and Services	$763	- Environmental strategy implementation - Environmental reserve management - Street lighting changover project
Other expenses	$21	
Overhead Allocation	$27	
Total: Expenses	**$1,374**	
Total Net Cost: Environmental Protection	($1,332)	

Roads	2026-2027 Budget ($'000)	Explanation
Income		
Grants - Operating	$2,808	- Financial Assistance Grant
Other income	$26	
Total: Income	**$2,834**	
Expenses		
Employee Expenses	$2,676	
Materials and Services	$5,058	- Material purchases for road maintenance - Vegetation reach mowing - Line marking - Street sweeping - Dumped rubbish removal and disposal - Grading and drainage water cart - Bridge maintenance
Depreciation	$14,509	
Other expenses	$182	
Overhead Allocation	$270	
Total: Expenses	**$22,695**	
Total Net Cost: Roads	($19,861)	

Chittick Park All-Abilities Playground, Seymour

Colin Officer Flora Reserve, Broadford

Strategic Objective 4

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

Asset Management	2026-2027 Budget ($'000)	Explanation
Income		
Total: Income	**$0**	
Expenses		
Employee Expenses	$383	
Materials and Services	$395	- Asset condition audits - Asset system management
Overhead Allocation	$26	
Total: Expenses	**$804**	
Total Net Cost: Asset Management	($804)	

Communications	2026-2027 Budget ($'000)	Explanation
Total: Income	**$0**	
Expenses		
Employee Expenses	$1,202	
Materials and Services	$409	- Digital and print advertising - Promotional material
Overhead Allocation	$255	
Total: Expenses	**$1,866**	
Total Net Cost: Communications	($1,866)	

Information Services	2026-2027 Budget ($'000)	Explanation
Total: Income	**$0**	
Expenses		
Employee Expenses	$225	
Materials and Services	$234	- Postage
Overhead Allocation	$77	
Total: Expenses	**$536**	
Total Net Cost: Information Services	($536)	

Strategic Objective 4...continued

Executive Management	2026-2027 Budget ($'000)	Explanation
Total: Income	**$0**	
Expenses		
Employee Expenses	$1,710	
Materials and Services	$196	
Total: Expenses	**$1,906**	
Total Net Cost: Executive Management	($1,906)	

Facilities Management	2026-2027 Budget ($'000)	Explanation
Income		
Other income	$6	
Total: Income	**$0**	
Expenses		
Employee Expenses	$375	
Materials and Services	$1,536	- Service contracts (cleaning, security, sanitary services, essential services etc.) - Building maintenance
Overhead Allocation	$65	
Total: Expenses	**$1,976**	
Total Net Cost: Facilities Management	($1,976)	

Financial Services	2026-2027 Budget ($'000)	Explanation
Income		
User fees	$431	
Grants - Operating	$160	
Other income	$156	
Total: Income	**$747**	
Expenses		
Employee Expenses	$1,753	
Materials and Services	$705	- Debt collection costs - Council owned properties fire services levy
Other expenses	$176	- Audit costs
Overhead Allocation	$236	
Total: Expenses	**$2,870**	
Total Net Cost: Financial Services	($2,123)	

Strategic Objective 4…continued

Governance & Risk	2026-2027 Budget ($'000)	Explanation
Income		
Statutory fees and fines	$6	- Council election voting fines
Other income	$95	
Total: Income	**$101**	
Expenses		
Employee Expenses	$1,516	
Materials and Services	($198)	- Vehicle cost recouped throughout all services - Corporate memberships and subscriptions
Depreciation	$2,127	Plant and fleet
Other expenses	$487	
Overhead Allocation	$234	
Total: Expenses	**$4,166**	
Total Net Cost: Governance & Risk	($4,065)	

Legal and Property Services	2026-2027 Budget ($'000)	Explanation
Other Income	$259	
Total: Income	**$259**	
Expenses		
Employee Expenses	$272	
Materials and Services	$392	
Depreciation - right of use assets	$165	
Other expenses	$43	
Overhead Allocation	$240	
Total: Expenses	**$1,112**	
Total Net Cost: Legal and Property Services	($853)	

Staffing & Human Resources	2026-2027 Budget ($'000)	Explanation
Total: Income	**$0**	
Expenses		
Employee Expenses	$1,338	
Materials and Services	$752	- Staff training and development
Overhead Allocation	$232	
Total: Expenses	**$2,322**	
Total Net Cost: Staffing & Human Resources	($2,322)	

Strategic Objective 4...continued

Technology	2026-2027 Budget ($'000)	Explanation
Total: Income	**$0**	
Expenses		
Employee Expenses	$1,841	
Materials and Services	$4,095	- Software maintenance and licences - Operational projects
Depreciation	$704	
Amortisation - intangible assets	$364	
Overhead Allocation	$377	
Total: Expenses	**$7,381**	
Total Net Cost: Technology	($7,381)	

Broadford Skate Park

Hovell Monument, Kilmore

Strategic Objective 5

Foster a strong sense of community spirit and pride by promoting inclusive engagement, supporting local initiatives, and creating opportunities for residents to connect, contribute, and celebrate their shared identity.

Animal Management	2026-2027 Budget ($'000)	Explanation
Income		
Statutory fees and fines	$88	
User fees	$700	
Total: Income	**$788**	
Expenses		
Employee Expenses	$121	
Materials and Services	$216	
Other expenses	$2	
Overhead Allocation	$16	
Total: Expenses	**$355**	
Total Net Cost: Animal Management	(433)	

Building Services	2026-2027 Budget ($'000)	Explanation
Statutory fees and fines	$(22)	Net Infringement sent to court/ withdrawn
User fees	$847	
Total: Income	**$825**	
Expenses		
Employee Expenses	$708	
Materials and Services	$107	
Overhead Allocation	$112	
Total: Expenses	**$927**	
Total Net Cost: Building Services	($102)	

Civic Presentation	2026-2027 Budget ($'000)	Explanation
Total: Income	**$0**	
Expenses		
Employee Expenses	$2,489	
Materials and Services	$3,330	- Park and playground maintenance - Oval maintenance - Material purchases
Other expenses	$206	
Overhead Allocation	$205	
Total: Expenses	**$6,230**	
Total Net Cost: Civic Presentation	($6,230)	

Strategic Objective 5...continued

Environmental Health	2026-2027 Budget ($'000)	Explanation
Statutory fees and fines	$8	
User fees	$254	
Total: Income	**$262**	
Expenses		
Employee Expenses	$22	
Materials and Services	$831	
Overhead Allocation	$38	
Total: Expenses	**$891**	
Total Net Cost: Environmental Health	($629)	

Waste Management	2026-2027 Budget ($'000)	Explanation
Income		
Rates and charges	$15,943	- Waste charge
User fees	$776	- Transfer station gate fees
Contributions - Monetary	$15	
Other income	$615	- Container Deposit Scheme share income
Total: Income	**$17,349**	
Expenses		
Employee Expenses	$3,230	
Materials and Services	$8,479	- Kerbside collection service - FOGO disposal costs - Recyclable disposal costs - Landfill maintenance - EPA auditing requirements - Transfer station waste transport costs
Depreciation	$1,274	
Depreciation - right of use assets	$832	
Amortisation - intangible assets	$1,104	
Other expenses	$1,625	- EPA waste levy
Overhead Allocation	$272	
Total: Expenses	**$16,816**	
Total Net Cost: Waste Management	$533	

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