

Special Meeting of Council - 29 June 2026 Attachments

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Mayor Introduction

I am pleased to present Council's Draft Budget 2026–27 which reflects our continued commitment to sound financial management while delivering the essential services and infrastructure our communities depend upon every day.

As part of this budget, Council will keep this financial year's rate rise to 2.75% in line with the Victorian Government's 2026-27 rate cap while still maintaining our current service standards. However, the average forecast inflation rate is projected to exceed 5% so it is important to acknowledge Council's projected costs are growing higher than revenue. We will continue to advocate to the Commonwealth Government for an increase in direct and untied grants as part of our fair share of tax revenue to secure our long-term financial sustainability.

This year's budget includes a range of important investments across the Shire, including:

- Road, bridge and drainage upgrades
- Tanwood Avenue of Honour replacement
- Lexton flood mitigation works
- Landsborough Bowling Club green replacement (Council contribution and subject to external funding)
- Memorial projects
- Avoca Recreation Reserve flood mitigation works (part only)
- Community Asset Committee (CAC) support and delegated works
- Waubra water bore project
- Playground renewals
- Beaufort Pool liner replacement (if required)
- Beaufort Linear Project (Council contribution and subject to external funding)
- New or relocated bus shelters (provision)
- Defibrillator maintenance and renewal

The Draft Budget 2026-27 is aligned with our long-term strategic plans, ensuring every dollar spent delivers value for our communities.

Council is focused on delivering a sound budget that also recognises the financial pressures facing our community, including the added impacts of a cost-of-living crisis, recent drought and fire events, the ongoing global fuel crisis and the Emergency Services and Volunteers Fund.

The proposed budget outlines total expenditure of \$34.9 million, with a strong emphasis on maintaining and improving our critical infrastructure. Key highlights include:

- Upgrading sections of our 2,000 kilometres of road network
- Renewing ageing infrastructure, including some of our 150 bridges—over 100 of which are more than 50 years old
- Delivering essential drainage works
- Supporting the delivery of more than 70 services, projects and events across the Shire.

Council is committed to maintaining our infrastructure, supporting growth, and creating opportunities across Pyrenees Shire despite the current uncertain economic environment.

Cr Damian Ferrari
Mayor

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Message from the CEO

The 2026–27 Draft Budget has been prepared through a careful and transparent process, with input from councillors, Council officers and management. This process included detailed review and analysis to ensure the Budget reflects community needs and Council priorities.

The Draft Budget includes a strong capital works program, with significant investment in roads and bridge upgrades, drainage, recreation facilities and economic development. These projects support the goals set out in the Council Plan and Community Vision and help maintain and improve important local infrastructure for our community.

The Budget also reflects the key priorities in the new draft Council Plan 2025–2029 and Council Vision, with a focus on our people, place, environment, economy and leadership.

Around 56 per cent of Pyrenees Shire’s income comes from rates and other local revenue, with the remaining 44 per cent funded through government grants, fees and charges. Council continues to actively advocate to state and federal governments for additional funding to help meet the needs of our communities. Grant funding is essential in supporting services and projects that cannot be fully funded through local revenue alone.

For the 2026–27 financial year, rates have been increased by 2.75 per cent, in line with the Victorian Government’s rate cap. However, Council is experiencing rising costs that are higher than the rate cap, particularly in areas such as construction, materials, insurance, utilities and service delivery. These cost increases place ongoing pressure on Council’s budget and financial capacity.

In response to these challenges, Council is carefully reviewing its services and how services are delivered. This includes looking for efficiencies, prioritising spending, and planning responsibly to ensure Council can continue to deliver essential services and key projects into the future. Sound financial management remains a priority to help Council remain sustainable in a challenging economic environment.

Council is committed to delivering value for money for ratepayers by maintaining essential infrastructure, providing quality services, and planning for the long-term needs of our community.

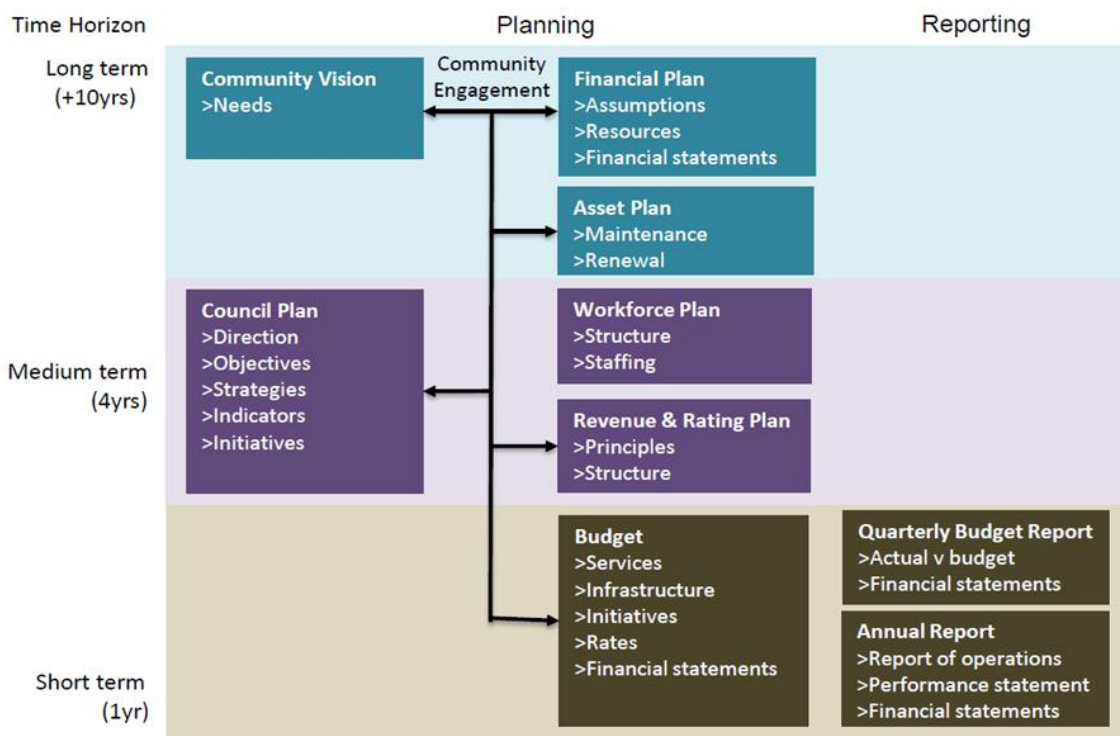
Jim Nolan
Chief Executive Officer

1 Link 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 strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision, Financial Plan and Asset Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

1.1 Legislative planning and accountability framework

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



Source: Mark Davies (Financial Professional Solutions)

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

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1.1.2 Key planning considerations

Service level planning

Although councils have a legal obligation to provide some services— such as animal management, local roads, food safety and statutory planning—most council services are not legally mandated, including some services closely associated with councils, such as libraries, building permits and sporting facilities. Further, over time, the needs and expectations of communities can change. Therefore, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works.

Community consultation needs to be in line with a councils adopted Community Engagement Policy and Public Transparency Policy.

Our purpose

In response to the Community Vision, the Council have agreed on the following vision for the course of the Council Plan:

Our vision

We put our Pyrenees communities at the centre of all decision-making. Through our focus on wellbeing, community connections, and supporting all life stages, we aim to create vibrant, resilient communities where visitors and residents want to live, invest, and thrive.

Our Vision is for a vibrant shire where economic growth and innovation go hand-in-hand supporting key industry sectors, the natural environment and small-town sustainability.

Underpinning Principles

1. Community-Centric and Responsive Culture

Council fosters an enabling culture that listens, responds proactively, and works in partnership with communities to address their needs and wellbeing.

2. Effective Engagement and Transparent Communication

Council ensures timely, clear, and constructive communication and engagement with the community, valuing local knowledge, empowering community to identify opportunities and develop solutions.

3. Collaboration and Accountability

Council values and drives internal and external collaboration through proactive partnerships to achieve improved outcomes while remaining accountable and transparent in its financial and resource management.

4. Sustainable Service Delivery and Strategic Focus

Council effectively delivers services to meet identified community needs, prioritising strategic alignment, outdoor maintenance, and long-term sustainability in all services and projects.

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1.2 Strategic Priorities

Pillar 1: Support and grow Liveable Places, Connected Communities

- A. Promote inclusivity and accessibility for all life stages by creating welcoming spaces and supporting diverse social, cultural, and recreational activities.
- B. Improve community safety and wellbeing through accessible health services, active lifestyles, mental health support, and effective local laws that ensure a high standard of safety and amenity.
- C. Enable responsible development and population growth through strategic planning, affordable housing, and community-driven township planning that reflects local identity.
- D. Strengthen community outcomes by fostering partnerships, supporting volunteers, and encouraging civic engagement to build capacity and deliver improved services.

Pillar 2: Promote a Diversified, Thriving Economy

- A. Support the growth and diversification of new and existing businesses, with a focus on key sectors, innovation, and attracting investment.
- B. Deliver coordinated and facilitated planning and economic development outcomes to support community aspirations and foster business and tourism growth.
- C. Promote and support community events and the visitor economy to celebrate local culture, promote tourism, and stimulate the local economy.
- D. Advocate for improved transport infrastructure, support job creation, and invest in workforce development to enhance connectivity and economic opportunities.

Pillar 3: Preserve, promote and enjoy the natural environment

- A. Preserve and manage biodiversity and natural assets for long-term community benefit and environmental sustainability.
- B. Mitigate risks, build community resilience, and enhance responsiveness to natural disasters through proactive planning and collaboration.
- C. Support local industries and communities in adapting to climate change through sustainable practices and strategic adaptation efforts.
- D. Promote responsible waste practices by reducing landfill, improving resource recovery, and advocating for accessible, efficient, and rural-appropriate waste services.

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Pillar 4: Planning and Building Infrastructure for current and future needs

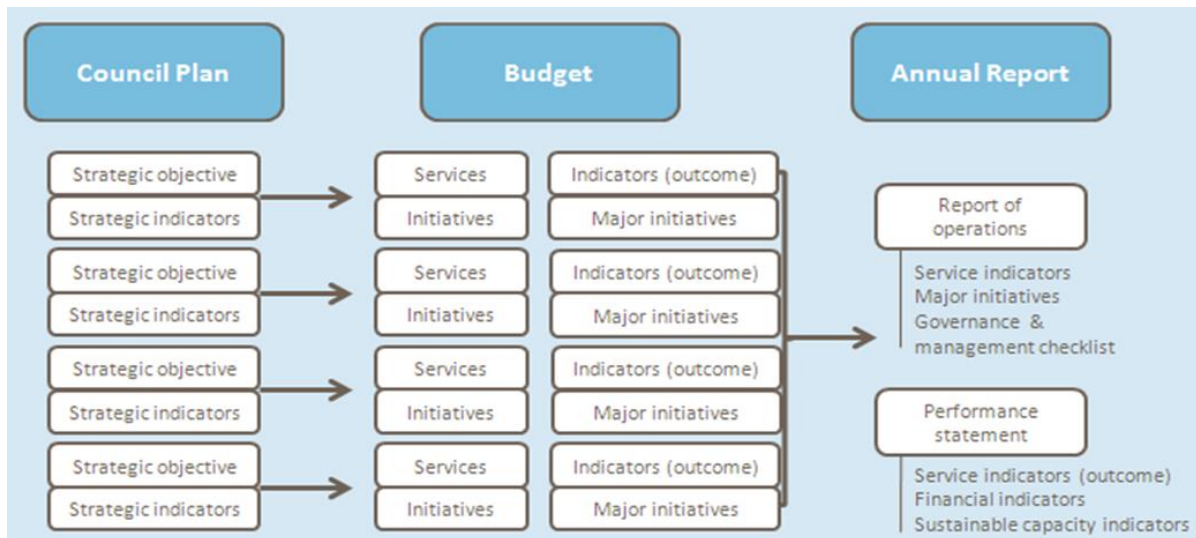
- A. Plan, build, and maintain essential infrastructure – including water, waste, sewerage, roads, bridges, and community assets – to support liveability, resilience, and growth.
- B. Address communication disadvantage and advocate for all communities to have reliable access to mobile, internet, and emergency services through strong advocacy and investment.
- C. Support the local community by facilitating appropriate land use planning outcomes.
- D. Advocate for fair renewable energy development, access to critical water supplies, and effective maintenance of natural and built assets to reduce impacts on communities and the environment.

Pillar 5: Community-Centric Leadership and Proactive Service Delivery

- A. Foster a values-driven, inclusive culture where residents and community needs are central to all decision-making. Empower leadership at all levels to be responsive, accountable, and aligned with Council and community priorities.
- B. Work constructively and in partnership with individuals and communities to anticipate needs, solve issues early, and deliver outcomes that build trust and resilience.
- C. Ensure timely, clear, and consistent communication and build strong community relationships, underpinned by transparency and meaningful engagement.
- D. Deliver high quality services and maintain public spaces efficiently, applying a strategic lens to all projects, and continuously improving systems and resource allocation.

2 Services and Service Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2026/27 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

Services for which there are prescribed performance indicators to be reported on in accordance with the Regulations are shown in bold and underlined in the following sections.

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2.1 Key Performance Measure

Pillar 1: Measures – Support and grow Liveable Places, Connected Communities			Source
a. Community satisfaction	3% improvement in scores for Appearance of Public Areas (2024 – 69)		Local Government Performance Reporting
b. Community satisfaction	3% improvement in scores for Recreational Facilities (2024 - 68)		Local Government Performance Reporting
c. Planning permits	>85% planning permits issued within required timeframes (2023/24 - 67.7%)		Local Government Performance Reporting
	>90% of applicants achieved a planning outcome that resulted in their request being approved		Planning Applicant Satisfaction Survey 2025
d. Community Action Plans	10 district level Community Plans developed within four years		Project Status Reporting
	Facilitate local initiatives through funding support of Community Plans > \$50,000		Community Grants Status Reporting
e. Township Framework Plans	Complete for two main towns – Avoca and Beaufort		Project Status Reporting
f. Community facility accessibility	Improve the proportion of council-owned community facilities that comply with established accessibility standards		Accessibility Audit

Pillar 2: Measures – Promote a Diversified, Thriving Economy			Source
a. New business / investment attraction	Increase number of new businesses established annually		REM Plan
	Increase in local employment rates		REM Plan
b. Increase small business sector capability	Participant satisfaction rates and reported improvements in business operations.		Targeted survey data – baseline survey 2025, update survey 2026
c. Business confidence	Increase in the local business confidence index within 12 months		Targeted survey data – baseline survey 2025, update survey 2026
d. Business owner support by referrals made to business support agencies	>6 businesses receiving support through referrals made by Council		Targeted survey data
	Satisfaction with the Council support services provided		Local Government Performance Reporting
e. Residential growth based on government targets	Achieve annual residential growth based on government targets of 52 new residential building approvals (new houses) per year		Victorian Building Authority

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Pillar 3: Measures – Preserve, promote and enjoy the natural environment		Source
a. Climate change	Achieve a 20% reduction in operational emissions in Council buildings within 4 years	Emissions and Energy Reports
b. Food and Organics Waste (FOGO)	Implementation of comprehensive service delivery (FOGO) by 1 July 2027	Project Status Reporting
c. Kerbside waste collection	Increase waste diverted from landfill (2024 – 30.41%) to 50% within 4 years	Local Government Performance Reporting
d. Fire prevention	90% of approved roadside slashing program delivered annually	Program delivery monitoring
e. Visitor economy	Restoration of assets associated with bushfire affected trails and re-opened for visitor engagement with the natural environment. (e.g., trails, campsites and facilities)	DEECA / Parks Victoria

Pillar 4: Measures – Planning and Building Infrastructure for current and future needs		Source
a. Road Management Plan compliance	Maintain >99% compliance to Plan intervention levels	Bi-annual compliance audits
b. Increased digital connectivity and literacy	Percentage increase in households and businesses with access to high-speed broadband	Targeted survey data – baseline survey 2025, update survey 2026
	Number of participants in digital literacy programs	Library program registration data
c. Industrial and commercial land availability	Initiate increased availability of serviced industrial / commercial land to attract private investment	Project Status Reporting
d. Improved transport infrastructure	Percentage of identified end-of-life bridges renewed or replaced.	Capital Works Program
	Reduction in the number of weight-restricted bridges (2025 26/150 17%)	Capital Works Program
e. Emergency water (for stock and fire emergencies)	Within 4 years achieve 100% coverage of accessible emergency water within 20km of any resident	Project Status Reporting

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Pillar 5: Measures – Community-Centric Leadership and Proactive Service Delivery			Source
a.	Responsiveness and enquiries resolution	>80% resolution within 15 days of receipt for customer action requests, enquiries and complaints	CRMS Data
		Reduction in average processing times for service requests and enquiries	CRMS Data
b.	Community satisfaction	3% improvement in community satisfaction scores for Council Overall Performance (2024 – 55)	Local Government Performance Reporting
c.	Community engagement	3% improvement in community satisfaction scores for Consultation and Engagement (2024 – 52)	Local Government Performance Reporting
d.	Overall Council direction	3% improvement in community satisfaction scores for Overall Council Direction (2024 – 43)	Local Government Performance Reporting
e.	Staff development and engagement	3% improvement in staff satisfaction and engagement survey results	Annual staff survey
f.	Technology utilisation	Increase in online service adoption rates by the community	Website interaction statistics

Note: The measures contained above are aspirational and outcomes based, however some of these are influenced by external macro-economic and other factors outside Council control. Where data is not currently measured, baseline and achievement numbers will be determined by annual survey.

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2.2 Pillar 1: - Support and grow Liveable Places, Connected Communities

Business area	Description of services provided	24/25 Actual \$'000	25/26 Forecast \$'000	26/27 Budget \$'000
Community grants	Council conducts an annual community grants program each year. This service combines a wide range of opportunities for the community to apply for grants for a variety of projects which contribute to the general well being of the community			
	Revenue	0	0	0
	Expenditure	89	87	80
	Net Cost	(89)	(87)	(80)
Positive Ageing	This service ensures connection for our ageing community to relevant service providers, community and social networks.			
	Revenue	17	12	11
	Expenditure	131	60	40
	Net Cost	(114)	(48)	(29)
Family Services	This service provides family oriented support services including maternal and child health and immunisation.			
	Revenue	349	299	312
	Expenditure	457	525	519
	Net Cost	(108)	(226)	(207)
Library Services	This service provides public library services which provides a customer focused service that caters for the cultural, educational and recreational needs of residents and provides a focal point for the community where they can meet, relax and enjoy the facilities and services offered.			
	Revenue	256	343	123
	Expenditure	100	474	337
	Net Cost	156	(131)	(214)
Animal control	This service provides the animal management services of the Shire. It maintains and improves the health and safety of people, animals and the environment by providing animal management services including a cat trapping program, a dog and cat collection service, a lost and found notification service, a pound service, a registration and administration service, an afterhours service and an emergency service. It also provides education, regulation and enforcement of the General Local Law and relevant State legislation.			
	Revenue	181	182	186
	Expenditure	293	253	334
	Net Cost	(112)	(71)	(148)
Caravan Parks	This service provides caravan park facilities for residents and visitors to the municipality.			
	Revenue	397	553	551
	Expenditure	398	414	365
	Net Cost	(1)	139	186

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Business area	Description of services provided	24/25 Actual \$'000	25/26 Forecast \$'000	26/27 Budget \$'000
Recreation, public halls and parks and reserves	This service provides swimming pool facilities services at three locations, public halls, parks and gardens and provides a customer focused service that caters for the cultural, educational and recreational needs of residents and provides a focal point for the community where they can meet, relax and enjoy the facilities and services offered. Parks Management provides management and implementation of open space strategies and maintenance programs. Parks and gardens maintenance provides management of all parks and gardens.			
	Revenue	61	7	7
	Expenditure	1,311	1,667	1,780
	Net Cost	(1,250)	(1,660)	(1,773)
Total Net Cost		(1,518)	(2,084)	(2,265)

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2.3 Pillar 2: - Promote a Diversified, Thriving Economy

Business area	Description of services provided	24/25	25/26	26/27
		Actual \$'000	Forecast \$'000	Budget \$'000
Planning	This statutory planning service processes all planning applications, provides advice and makes decisions about development proposals which require a planning permit, as well as representing Council at the Victorian Civil and Administrative Tribunal where necessary. It monitors the Council's Planning Scheme as well as preparing major policy documents shaping the future of the Shire. It also prepares and processes amendments to the Council Planning Scheme and carries out research on demographic, urban development, economic and social issues affecting Council.			
	Revenue	281	163	155
	Expenditure	643	926	722
	Net Cost	(362)	(763)	(567)
Economic development	This service provides Council with general economic development services, community building, events management, tourism, sponsorship, contribution towards state funded initiatives and promotional activities throughout the Shire.			
	Revenue	35	29	38
	Expenditure	757	838	1,061
	Net Cost	(722)	(809)	(1,023)
Environmental Health	This service protects the community's health and well-being by coordinating food safety support programs, Tobacco Act activities and smoke free dining. The service also works to rectify any public health concerns relating to unreasonable noise emissions, housing standards and pest controls.			
	Revenue	74	99	99
	Expenditure	279	216	247
	Net Cost	(205)	(117)	(148)
Facilities Maintenance	This service maintains Council's facilities throughout the municipality.			
	Revenue	0	0	0
	Expenditure	267	347	347
	Net Cost	(267)	(347)	(347)
Building Services	This service provides statutory building services to the community including processing of building permits, emergency management responsibilities, fire safety inspections, audits of swimming pool barriers and investigations of complaints and illegal works.			
	Revenue	55	68	70
	Expenditure	248	321	348
	Net Cost	(193)	(253)	(278)
Total Net Cost		(1,749)	(2,289)	(2,363)

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2.4 Pillar 3: - Preserve, promote and enjoy the natural environment

Business area	Description of services provided	24/25	25/26	26/27
		Actual \$'000	Forecast \$'000	Budget \$'000
Disaster Management	This service facilitates the emergency preparedness and fire management services of the Council. This includes the roadside slashing program that occurs each year, the fire prevention officer's role and the emergency preparedness staff .			
	Revenue	3,285	7,640	75
	Expenditure	1,599	1,004	474
	Net Cost	1,686	6,636	(399)
Waste Management Services	This service provides waste collection including kerbside rubbish collections of garbage, hard waste and green waste from households and some commercial properties in Council. It also provides street litter bins throughout the Shire. The net surplus here is used to fund capital upgrades and corporate overheads required to treat the service as a stand alone business.			
	Revenue	2,622	2,738	2,777
	Expenditure	2,622	2,738	2,777
	Net Cost	0	0	0
Environmental Planning	This service develops environmental policy, coordinates and implements environmental projects and works with other services to improve Council's environmental performance. It also provides roadside weeds and pest animal management programs.			
	Revenue	62	63	0
	Expenditure	234	222	134
	Net Cost	(172)	(159)	(134)
Total Net Cost		1,514	6,477	(533)

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2.5 Pillar 4: - Planning and Building infrastructure for current and future needs

Business area	Description of services provided	24/25 Actual \$'000	25/26 Forecast \$'000	26/27 Budget \$'000
Road maintenance	This service is responsible for the maintenance of Council's road network.			
	Revenue	64	15	22
	Expenditure	2,497	3,246	3,684
	Net Cost	(2,433)	(3,231)	(3,662)
Traffic and Transportation Services	This service provides strategic planning, policy development and day to day management of traffic and transport related issues in Council. The unit also implements Local Area Traffic Management schemes and assistance with implementation of the Road Safety Strategy.			
	Revenue	124	118	238
	Expenditure	774	837	1,038
	Net Cost	(650)	(719)	(800)
Total Net Cost		(3,083)	(3,950)	(4,462)

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2.6 Pillar 5: - Community Centric Leadership and Proactive Service Delivery

Business area	Description of services provided	24/25 Actual \$'000	25/26 Forecast \$'000	26/27 Budget \$'000
Public conveniences	This service provides Council with public convenience facilities throughout the Shire.			
	Revenue	0	0	0
	Expenditure	103	87	87
	Net Cost	(103)	(87)	(87)
Councillors, Chief Executive and Governance	This area of governance includes the Mayor, Councillors, Chief Executive Officer and Governance Team and associated support which cannot be easily attributed to the direct service provision areas.			
	Revenue	5	0	0
	Expenditure	1,502	1,677	1,429
	Net Cost	(1,497)	(1,677)	(1,429)
Customer & Civic Services	This service provides a range of statutory and corporate support services and acts as the main customer interface with the community. Services include the coordination of financial management, insurance, revenue management, audit, records and information management and office support services at the Council Offices.			
	Revenue	11,278	3,909	8,183
	Expenditure	4,709	5,173	4,848
	Net Cost	6,569	(1,264)	3,335
Admin and other	General administration and other expenditure items in this program area.			
	Revenue	58	340	41
	Expenditure	186	404	93
	Net Cost	(128)	(64)	(52)
People and Culture	This service provides the recruitment, training, performance evaluation and departure of Council staff.			
	Revenue	0	0	0
	Expenditure	166	233	262
	Net Cost	(166)	(233)	(262)
Information centres	This service provides, supports and maintains reliable and cost effective visitor information facilities and infrastructure to Council.			
	Revenue	100	84	57
	Expenditure	557	377	421
	Net Cost	(457)	(293)	(364)
Total Net Cost		4,218	(3,618)	1,141

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2.7 Reconciliation with budgeted operating result

	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
Pillar 1: Support and growing Liveable Places, Connected Communities	(2,265)	3,455	1,190
Pillar 2: Promote a Diversified, Thriving Economy	(2,363)	2,725	362
Pillar 3: Preserve, promote and enjoy the natural environment	(533)	3,385	2,852
Pillar 4: Planning and Building Infrastructure for current and future need	(4,462)	4,722	260
Pillar 5: Community-Centric Leadership and Proactive Service Delivery	1,141	7,140	8,281
Total services and initiatives	(8,482)	21,427	12,945
Other non-attributable	0		
Deficit before funding sources	(8,482)		
Funding sources:			
Rates	12,162		
Capital grants	2,455		
Gain on asset sales	0		
Depreciation	(6,675)		
Total funding sources	7,942		
for the year	(540)		

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3 Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2026/27 has been supplemented with projections to 2028/29.

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

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

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Comprehensive Income Statement

	Notes	Forecast	Budget	Projections		
		Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Income/Revenue						
Rates and charges	4.1.1	14,542	14,926	15,336	15,758	16,191
Statutory fees and fines	4.1.2	296	308	315	323	331
User fees	4.1.3	903	952	976	1,000	1,025
Grants - Operating	4.1.4	12,139	8,177	8,381	8,591	8,806
Grants - Capital	4.1.4	9,239	2,455	2,455	2,516	2,579
Contributions - cash	4.1.5	365	0	0	0	0
Net gain on disposal of property, infrastructure, plant and equipment		0	0	0	0	0
Other income	4.1.6	569	573	587	602	617
Total income / revenue		38,053	27,389	28,050	28,790	29,549
Expenses						
Employee costs	4.1.7	10,356	10,779	10,851	11,339	11,849
Materials and services	4.1.8	11,289	9,991	9,941	10,190	10,444
Allowance for impairment losses		9	10	10	10	10
Depreciation	4.1.9	6,357	6,675	6,842	7,013	7,189
Depreciation - right of use assets	4.1.10	9	9	9	9	9
Borrowing costs		122	108	111	98	66
Finance Costs - Leases		9	9	9	9	1
Other expenses	4.1.12	332	347	356	365	374
Total expenses		28,483	27,929	28,129	29,032	29,942
Surplus (deficit) for the year		9,570	(540)	(78)	(242)	(393)
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods:		0	0	0	0	0
Net asset revaluation gain/(loss)						
Total comprehensive result		9,570	(540)	(78)	(242)	(393)

Pyrenees Shire Council

2026/27 Budget

Balance Sheet

For the four years ending 30 June 2030						
		Forecast Actual	Budget	Projections		
	Notes	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Assets						
Current assets						
Cash and cash equivalents		8,866	8,272	8,419	8,156	8,311
Trade and other receivables		2,662	2,811	2,964	3,122	3,284
Inventories		13	13	13	13	13
Prepayments		148	148	148	148	148
Other assets		1,185	1,185	1,185	1,185	1,185
Total current assets		12,874	12,429	12,729	12,624	12,941
Non-current assets						
Trade and other receivables		2	2	2	2	2
Property, infrastructure, plant and equipment		385,611	385,576	384,814	384,033	383,233
Right of Use Assets		0	0	0	0	0
Total non-current assets		385,613	385,578	384,816	384,035	383,235
Total assets		398,487	398,008	397,546	396,659	396,175
Liabilities						
Current liabilities						
Trade and other payables		2,438	2,438	2,438	2,438	2,438
Trust funds and deposits		504	504	504	504	504
Provisions		2,346	2,428	2,513	2,601	2,692
Lease liabilities		458	9	10	2	0
Interest-bearing liabilities		9	464	727	184	194
Total current liabilities		5,755	5,843	6,192	5,729	5,828
Non-current liabilities						
Provisions		114	118	122	126	130
Lease liabilities		21	12	2	0	0
Interest-bearing loans and borrowings		2,119	2,097	1,370	1,186	992
Total non-current liabilities		2,254	2,227	1,494	1,312	1,122
Total liabilities		8,009	8,069	7,686	7,041	6,950
Net assets		390,478	389,938	389,860	389,618	389,226
Equity						
Accumulated surplus		135,159	134,619	134,541	134,299	133,907
Reserves		255,319	255,319	255,319	255,319	255,319
Total equity		390,478	389,938	389,860	389,618	389,226

Pyrenees Shire Council

2026/27 Budget

Statement of Changes in Equity

For the four years ending 30 June 2030

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2026 Forecast Actual				
Balance at beginning of the financial year	380,908	125,589	255,310	9
(Deficit) for the year	9,570	9,570	0	0
Net asset revaluation gain(loss)	0			
Balance at end of the financial year	390,478	135,159	255,310	9
2027 Budget				
Balance at beginning of the financial year	390,478	135,159	255,310	9
(Deficit) for the year	(540)	(540)		
Net asset revaluation increment(decrement)				
Balance at end of the financial year	389,938	134,619	255,310	9
2028				
Balance at beginning of the financial year	389,938	134,619	255,310	9
(Deficit) for the year	(78)	(78)		
Net asset revaluation gain(loss)	0			
Balance at end of the financial year	389,860	134,541	255,310	9
2029				
Balance at beginning of the financial year	389,860	134,541	255,310	9
(Deficit) for the year	(242)	(242)		
Net asset revaluation gain(loss)	0			
Balance at end of the financial year	389,618	134,299	255,310	9
2030				
Balance at beginning of the financial year	389,618	134,299	255,310	9
(Deficit) for the year	(393)	(393)		
Net asset revaluation gain(loss)	0			
Balance at end of the financial year	389,226	133,907	255,310	9

Pyrenees Shire Council

2026/27 Budget

Statement of Cash Flows

For the four years ending 30 June 2030

		Forecast	Budget	Projections		
		Actual				
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows	Inflows	Inflows	Inflows	Inflows
		(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities						
Rates and service charges		14,397	14,777	15,183	15,600	16,029
Statutory fees and fines		287	308	315	323	331
User charges		903	942	966	990	1,015
Grants - operating		12,139	8,177	8,381	8,591	8,806
Grants - capital		9,239	2,455	2,455	2,516	2,579
Contributions - cash		365	0	0	0	0
Interest on cash invested		450	500	414	421	408
Trust funds and deposits taken		1	0	0	0	0
Other receipts		119	73	173	181	209
Net GST refund		1	0	0	0	0
Employee costs		(10,350)	(10,693)	(10,762)	(11,247)	(11,754)
Materials and services		(19,211)	(9,991)	(9,941)	(10,190)	(10,444)
Trust funds and deposits repaid		0	0	0	0	0
Other payments		(332)	(347)	(356)	(365)	(374)
Net cash provided by operating activities	4.4.1	8,008	6,199	6,828	6,821	6,805
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(23,239)	(6,975)	(6,422)	(6,582)	(6,747)
Payments for land held for resale		0	0	0	0	0
Proceeds from sale of property, infrastructure, plant and equipment		318	325	333	341	350
Proceeds from sale of land held for resale		0	0	0	0	0
Net cash used in investing activities	4.4.2	(22,921)	(6,650)	(6,089)	(6,241)	(6,397)
Cash flows from financing activities						
Finance costs		(122)	(108)	(111)	(98)	(66)
Proceeds from borrowings		500	500	0	0	0
Repayment of borrowings		(458)	(517)	(464)	(727)	(184)
Interest paid - lease liability		(9)	(9)	(9)	(9)	(1)
Repayment of lease liabilities		(9)	(9)	(9)	(10)	(2)
Net cash used in financing activities	4.4.3	(98)	(143)	(593)	(844)	(253)
Net (decrease)/increase in cash and cash equivalents		(15,011)	(594)	147	(263)	155
Cash and cash equivalents at beginning of the financial year		23,877	8,866	8,272	8,419	8,155
Cash and cash equivalents at end of the financial year		8,866	8,272	8,419	8,155	8,310

Pyrenees Shire Council

2026/27 Budget

Statement of Capital Works

For the four years ending 30 June 2030

	Forecast	Budget	Projections		
	Actual				
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
Property					
Land	1,000	0	0	0	0
Land Improvements	6,366	0	0	0	0
Total land	7,366	0	0	0	0
Buildings					
Buildings	90	0	0	0	0
Building Improvements	120	200	205	210	216
Total buildings	210	200	205	210	216
Total property	7,576	200	205	210	216
Plant and equipment					
Plant, machinery and equipment	1,750	806	826	847	868
Fixtures, fittings and furniture	189	22	22	23	23
Computers and telecommunications	585	168	172	176	181
Library books	26	27	28	29	29
Total plant and equipment	2,550	1,023	1,048	1,075	1,101
Infrastructure					
Roads	8,081	4,210	4,317	4,423	4,535
Bridges	3,068	444	455	466	478
Footpaths and cycleways	38	32	32	33	34
Drainage	880	210	215	221	226
Waste management	90	302	94	97	99
Recreational, leisure and community facilities	0	54	56	57	58
Other infrastructure	956	500	0	0	0
Total infrastructure	13,113	5,752	5,169	5,297	5,430
Total capital works expenditure	23,239	6,975	6,422	6,582	6,747
Represented by:					
New asset expenditure	12,255	1,387	910	932	956
Asset renewal expenditure	10,639	5,588	5,512	5,650	5,791
Asset expansion expenditure	0	0	0	0	0
Asset upgrade expenditure	345	0	0	0	0
Total capital works expenditure	23,239	6,975	6,422	6,582	6,747
Funding sources represented by:					
Grants	9,239	2,455	2,455	2,516	2,579
Contributions	365	0	0	0	0
Council cash	13,135	4,020	3,967	4,066	4,168
Borrowings	500	500	0	0	0
Total capital works expenditure	23,239	6,975	6,422	6,582	6,747

Pyrenees Shire Council

2026/27 Budget

Statement of Human Resources

For the four years ending 30 June 2030

	Forecast	Budget	Projections		
	Actual				
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	10,356	10,537	11,011	11,507	12,024
Employee costs - capital	404	414	428	443	455
Total staff expenditure	10,760	10,951	11,440	11,950	12,479
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	90.4	90.2	90.3	90.3	90.4
Total staff numbers	90.4	90.2	90.3	90.3	90.4

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

Department	Comprises				
	Budget	Permanent		Casual	Temporary
	2026/27	Full Time	Part Time		
	\$'000	\$'000	\$'000	\$'000	\$'000
Corporate & Community Services	3,678	2,328	1,341	9	0
CEO & Council	1,118	1,008	95	15	0
Assets & Development Services	4,466	4,136	330	0	0
Total permanent staff expenditure	9,262	7,472	1,766	24	0
Other employee related expenditure	1,275				
Capitalised labour costs	414				
Total expenditure	10,951				

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

Department	Comprises				
	Budget	Permanent		Casual	Temporary
	2026/27	Full Time	Part Time		
Corporate & Community Services	33.9	20.0	13.7	0.2	0.0
CEO & Council	9.2	8.0	1.0	0.2	0.0
Assets & Development Services	47.0	43.0	4.0	0.0	0.0
Total staff	90.2	71.0	18.8	0.4	0.0

Pyrenees Shire Council

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Statement of Planned Human Resources Expenditure

For the four years ending 30 June 2030

	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Corporate & Community Services				
Permanent full time				
Male	1,168	1,446	1,446	1,446
Female	1,160	1,436	1,436	1,436
Self-described gender	-	-	-	-
Permanent part time				
Male	-	-	-	-
Female	1,341	1,661	1,661	1,661
Self-described gender	-	-	-	-
Total	3,669	4,543	4,543	4,543
CEO & Council				
Permanent full time				
Male	605	749	749	749
Female	403	499	499	499
Self-described gender	-	-	-	-
Permanent part time				
Male	30	37	37	37
Female	65	80	80	80
Self-described gender	-	-	-	-
Total	1,103	1,365	1,365	1,365
Assets & Development Services				
Permanent full time				
Male	3,635	4,501	4,501	4,501
Female	501	620	620	620
Self-described gender	-	-	-	-
Permanent part time				
Male				
Female	330	409	409	409
Self-described gender	-	-	-	-
Total	4,466	5,530	5,530	5,530
Casual, temporary and other expenditure	1,713	2	512	1,041
Total staff expenditure	10,951	11,440	11,950	12,479

Pyrenees Shire Council

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Statement of Planned Human Resources FTE

For the four years ending 30 June 2030				
	2026/27	2027/28	2028/29	2029/30
	FTE	FTE	FTE	FTE
Corporate & Community Services				
Permanent full time				
Male	10.00	10.00	10.00	10.00
Female	10.00	10.00	10.00	10.00
Self-described gender	-	-	-	-
Permanent part time				
Male	-	-	-	-
Female	13.72	13.72	13.72	13.72
Self-described gender	-	-	-	-
Total	33.72	33.72	33.72	33.72
CEO & Council				
Permanent full time				
Male	4.00	4.00	4.00	4.00
Female	4.00	4.00	4.00	4.00
Self-described gender	-	-	-	-
Permanent part time				
Male	0.42	0.42	0.42	0.42
Female	0.60	0.60	0.60	0.60
Self-described gender	-	-	-	-
Total	9.02	9.02	9.02	9.02
Assets & Development Services				
Permanent full time				
Male	38.00	38.00	38.00	38.00
Female	5.00	5.00	5.00	5.00
Self-described gender	-	-	-	-
Permanent part time				
Male	-	-	-	-
Female	4.03	4.03	4.03	4.03
Self-described gender	-	-	-	-
Total	47.03	47.03	47.03	47.03
Casual, temporary	0.39	0.48	0.57	0.66
Total staff numbers	90.16	90.25	90.34	90.43

Pyrenees Shire Council

2026/27 Budget

4 Notes to the financial statements

This section presents detailed information on material components of the financial statements. Council needs to assess which components are material, considering the dollar amounts and nature of these components.

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

Rates and charges are required by the Act and the Regulations to be disclosed in Council's budget. As per the Local Government Act 2020, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026/27 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

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.

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

	Forecast		Change	
	Actual	Budget		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	
Waste management charge	2,715	2,761	46	1.69%
Service rates and charges	10,331	10,640	309	2.99%
Supplementary rates and rate adjustments	52	44	- 8	-15.38%
Interest on rates and charges	75	50	- 25	-33.33%
Revenue in lieu of rates	1,368	1,431	63	4.61%
Total rates and charges	14,541	14,926	385	2.65%

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

Pyrenees Shire Council

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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 2025/26 cents/\$CIV	Budget 2026/27 cents/\$CIV	Change
General rate for rateable residential properties	0.258810	0.263237	1.71%
General rate for rateable commercial properties	0.323513	0.329046	1.71%
General rate for rateable industrial properties	0.323513	0.329046	1.71%
General rate for rateable vacant non-farm land properties less than two hectares	0.388215	0.394856	1.71%
General rate for rateable non-farm vacant land properties between two hectares and forty hectares	0.388215	0.394856	1.71%
General rate for rateable non-farm vacant land properties greater than forty hectares	0.388215	0.394856	1.71%
General rate for undevelopable land	0.232929	0.236913	1.71%
General rate for rateable farm properties	0.181168	0.184266	1.71%
Recreational properties	0.258810	0.263237	1.71%

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	Forecast Actual 2025/26 \$'000	Budget 2026/27 \$'000	Change \$'000	%
General rate for rateable residential properties	3,792	4,031	239	6.30%
General rate for rateable commercial properties	161	171	10	6.21%
General rate for rateable industrial properties	210	209	1	-0.48%
General rate for rateable vacant non-farm land properties less than two hectares	172	181	9	5.23%
General rate for rateable non-farm vacant land properties between two hectares and forty hectares	637	647	10	1.57%
General rate for rateable non-farm vacant land properties greater than forty hectares	233	217	16	-6.87%
General rate for undevelopable land	0	-	0	-100.00%
General rate for rateable farm properties	5,087	5,143	56	1.10%
Recreational properties	39	41	2	5.13%
Total amount to be raised by general rates	10,331	10,640	309	2.99%

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

Type or class of land	2025/26 Number	2026/27 Number	Change Number	%
General rate for rateable residential properties	3,268	3,305	37	1.13%
General rate for rateable commercial properties	102	103	1	0.98%
General rate for rateable industrial properties	90	88	- 2	-2.22%
General rate for rateable vacant non-farm land properties less than two hectares	378	386	8	2.12%
General rate for rateable non-farm vacant land properties between two hectares and forty hectares	744	737	- 7	-0.94%
General rate for rateable non-farm vacant land properties greater than forty hectares	113	103	- 10	-8.85%
General rate for undevelopable land	4	4	-	0.00%
General rate for rateable farm properties	1,590	1,585	- 5	-0.31%
Recreational properties	43	43	-	0.00%
Total number of assessments	6,332	6,354	22	0.35%

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

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

Type or class of land	2025/26 000	2026/27 000	Change 000	%
General rate for rateable residential properties	1,465,558	1,531,268	65,710	4.48%
General rate for rateable commercial properties	49,782	51,625	1,843	3.70%
General rate for rateable industrial properties	64,852	60,724	- 4,128	-6.37%
General rate for rateable vacant non-farm land properties less than two hectares	44,198	44,804	606	1.37%
General rate for rateable non-farm vacant land properties between two hectares and forty hectares	164,109	161,246	- 2,863	-1.74%
General rate for rateable non-farm vacant land properties greater than forty hectares	60,112	53,269	- 6,843	-11.38%
General rate for undevelopable land	154	154	-	0.00%
General rate for rateable farm properties	2,807,629	2,808,315	686	0.02%
Recreational properties	15,120	15,419	299	1.98%
Total value of land	4,671,514	4,726,824	55,310	1.18%

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

Type of Charge	Per Rateable Property 2025/26 \$	Per Rateable Property 2026/27 \$	Change \$	%
Municipal Charge	-	-	-	0.00%

Pyrenees Shire Council

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

Type of Charge	2025/26	2026/27	Change	
	\$	\$	\$	%
Municipal Charge		-	-	0.00%

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

Type of Charge	Per Rateable Property 2025/26	Per Rateable Property 2026/27	Change	
	\$	\$	\$	%
Disposal Charge Unimproved Property	116	110	- 6	-5.17%
Disposal Charge Improved Property	254	270	16	6.30%
Collection Charge Kerbside & Recycling	603	618	15	2.49%
Collection Charge Kerbside, Green & Recycling	603	618	15	2.49%

4.1.1(j) The estimated total amount to be raised by each type of service rate or charge, and the estimated total amount to be raised by service rates and charges, compared with the previous financial year:

Type of Charge	2025/26	2026/27	Change	
				%
Disposal Charge Unimproved Property	2,367	2,279	- 88	-3.72%
Disposal Charge Improved Property	47	46	- 1	-2.13%
Collection Charge Kerbside & Recycling	2,570	2,554	- 16	-0.62%
Collection Charge Kerbside, Green & Recycling	1,462	1,488	26	1.78%
Total number of waste service charges	6,446	6,367	- 79	-1.23%

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

Type of Charge	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Waste service charges	2,713	2,761	48	1.77%
General rates	10,331	10,640	309	2.99%
Supplementary/(objections) general rates	52	44	- 8	-15.38%
Windfarms in lieu of rates	138	1,431	1,293	936.96%
Interest on rates	75	50	- 25	-33.33%
Total Rates and charges	13,309	14,926	1,617	12.15%

Pyrenees Shire Council

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4.1.1(l) Fair Go Rates System Compliance:

Pyrenees Shire Council is required to comply with the State Government’s Fair Go Rates System (FGRS). The table below details the budget assumptions consistent with the requirements of the Fair Go Rates System:

	2025/26	2026/27
Total Rates	10,330,914	10,634,073
Number of rateable properties	6,332	6,354
Base Average Rates	1,631.54	1,673.60
Maximum Rate Increase (set by the State Government)	3.00%	2.75%
Capped Average Rate	1,624.39	1,676.41
Maximum General Rates and Municipal Charges Revenue	10,285,613	10,651,892
Budgeted General Rates and Municipal Charges Revenue	10,330,914	10,634,073
Budgeted Supplementary Rates	24,913	44,000
Budgeted Total Rates and Municipal Charges Revenue	10,355,827	10,678,073

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges: There are no known significant changes which may affect the estimated amounts to be raised by rates and charges. However, the total amount to be raised by rates and charges may be affected by:

- The making of supplementary valuations
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates:

The 2026/27 budget has been prepared in line with Council's Revenue and Rating Plan. The Revenue and Rating Plan is available on Council's website.

The rate and amount of rates payable in relation to land in each category of differential are:

A general rate of	0.263237	(cents in the dollar of CIV) for all rateable residential properties
A general rate of	0.329046	(cents in the dollar of CIV) for all rateable commercial properties
A general rate of	0.329046	(cents in the dollar of CIV) for all rateable industrial properties
A general rate of	0.394856	(cents in the dollar of CIV) for all rateable vacant non-farm land less than two hectares properties
A general rate of	0.394856	(cents in the dollar of CIV) for all rateable non-farm vacant land between two hectares and forty hectares properties
A general rate of	0.394856	(cents in the dollar of CIV) for all rateable non-farm vacant land greater than forty hectares properties
A general rate of	0.236913	(cents in the dollar of CIV) for all rateable undevelopable land properties
A general rate of	0.184266	(cents in the dollar of CIV) for all rateable farm properties
A general rate of	0.263237	(cents in the dollar of CIV) for all rateable recreational properties

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Residential Rate (General Rate)

Residential land is any rateable land wherever located within the municipality which has a dwelling that can be occupied for the principal purpose of physically accommodating persons, and does not have the characteristics of Vacant Land, Farmland, Commercial Land or Industrial Land.

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

Commercial / Industrial Rate

Commercial/Industrial Land is any land which is:

- a) used primarily for carrying out the manufacture or production of, or trade in goods or services (including tourist facilities and in the case of a business providing accommodation for tourists, is prescribed accommodation as per Public Health and Wellbeing Act (Vic) 2008; or
- b) unoccupied building erected which is zoned Commercial or Industrial under the Victorian City Council Planning Scheme; or
- c) unoccupied land which is zoned Commercial or Industrial under the Pyrenees Shire Council Planning Scheme.

The rate reflects the level of service provided and ensures that reasonable rate relativity is maintained between the commercial/industrial property and other classes of property. The differential is set higher than for other classes of land for several reasons, including:

- the tax deductibility of Council rates for commercial properties,
- the greater burden imposed by businesses on Council as demonstrated by the need for public infrastructure,
- rates tending to be a lower order factor in business investment decisions,
- the income-generating capability of commercial- or industrial-based properties.

The application of a Commercial/Industrial differential rate is aimed at fostering the creation of a vibrant local economy through the promotion of tourism and business investments, development of a sustainable public infrastructure and improvements in health, support, and community services within the municipality.

Non-farm vacant land properties

* Non-Farm Vacant Land less than two hectares (Urban)

* Non-Farm Vacant Land between two and forty hectares (Rural Residential)

* Non-Farm Vacant Land greater than forty hectares (Rural)

Vacant land in this class is any land wherever located within the Municipality on which no dwelling is erected, and which does not meet the definition of farm land as defined in the Valuation of Land Act 1960. The objective of this differentials rate for Non-Farm Vacant Land is to encourage the development of vacant land. The encouragement of development is strategically important as it has a positive effect on local employment and income whereas speculative behaviour may result in market instability and should be discouraged.

Council holds the view that the vacant land differential should be higher than the general rate to encourage the development of land and ensure that all rateable land will make an equitable financial contribution to the cost of carrying out the functions of Council.

Furthermore, the Council also believes that a higher differential rate will also assist to partly offset the costs of servicing new land, including major infrastructure studies and the implementation of interconnecting

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infrastructure between subdivisions. However, the more difficult task is determining an appropriate differential to the general rate.

Undevelopable Land

Land deemed not suitable for residential, commercial, or industrial purposes due to the restrictions under the Pyrenees Shire Council's Planning Scheme.

The objective of this rate is to ensure that the differential rate applied to undevelopable land is fair and equitable and does not pose any unnecessary financial burden on property owners. In its consideration of the cost and benefits of delivering services to the community, Council will examine the potential use of undevelopable land as green space and links/corridors to conservation areas and wildlife reserves.

Farm Properties

Farm land is defined as any rateable land which meets the definition as described under Section 2(1) of the Valuation of Land Act 1960:

- a) any rateable land that is 2 or more hectares in area,
- b) used for carrying on a business of primary production as determined by the Australian Taxation Office,
- c) used primarily for agricultural production (grazing, including agistment, dairying, pig-farming, poultry farming, fish farming, tree farming, beekeeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities, and
- d) used by a business:
 - which has a significant and substantial commercial purpose of character, and
 - seeks to make a profit on a continuous or repetitive basis from its activities on the land, and
 - is making a profit from the activities on the land if it continues to operate in the way that it is operating.

Council has decided that the Farm Properties definition for differential rating purposes be revised to only capture rateable properties which have primary production as its substantive use and exclude properties where primary production is secondary or incidental to the property use (commonly referred to as lifestyle properties). Therefore, the current differential farm rate will only be applicable to genuine farming operations as distinct from hobby or rural lifestyle properties.

It was also determined that the definition of Farm Land for differential rating purposes be modified so that rural lifestyle properties are no longer defined as Farm Land for differential rating purposes. Properties where primary production and associated improvements are secondary to the value of the residential home site and associated residential improvements should not be classified as Farm Land for differential rating purposes. Similarly, vacant properties in a rural, semi-rural or bushland setting that have no restrictions or are not likely to encounter difficulties in obtaining building purposes should not be classified as Farm Land for differential rating purposes.

The objective of this rate is to ensure that the differential Farm Land rate is fair and equitable through the application of a discount to farm land properties as Council believes these properties pay disproportionately higher rates in relation to income generated, because of the higher land component. In its considerations of the cost and benefits of delivering services to the community, Council aims to assist in maintaining the sustainability of the farming sector as a major industry and balancing its strong agricultural base with the overall economic growth in the municipality.

Cultural and Recreational Land

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Rateable property which is used primarily for cultural, recreational or club activities. including golf clubs, bowls clubs, scout or guide halls, masonic halls, historical societies, and heritage buildings (not for profit). The objective of this rate is to recognise the public benefit that Cultural and Recreational Properties provide.

Trust for Nature Covenants

Rateable land which has a Trust for Nature Covenant applying to the land. A Trust for Nature Covenant enables the permanent protection of significant areas of natural bush habitat on private land. It is a voluntary agreement between the ratepayer and Trust for Nature and is to be recognised on title.

Council recognises the public and environmental benefit that Trust for Nature Covenants provide and supports ratepayers with these covenants by offering the reduction of rates payable through its biodiversity and land management incentive program.

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4.1.2 Statutory fees and fines

	Forecast		Change	
	Actual	Budget		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Planning Fees	150	150	-	0.00%
Building Control	17	17	-	0.00%
Environmental Health	64	64	-	0.00%
Animal Fees & Fines	34	44	10	29.41%
Other	-	33	33	0.00%
	296	308	12	3.89%

4.1.3 User fees

	Forecast		Change	
	Actual	Budget		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Traffic & Transportation Fees	18	63	45	250.00%
Environmental Health	7	7	-	0.00%
Animal Registration Charges	148	142	-6	-4.05%
Caravan Parks	553	551	-2	-0.36%
Community Centres	58	57	-1	-1.72%
Rental Income	29	38	9	31.03%
Building Fees	51	53	2	3.92%
Other	39	41	2	5.26%
	903	952	49	5.43%

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4.1.4 Grants

	Forecast		Change	
	Actual	Budget		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	15,010	10,063	- 4,947	-32.96%
State funded grants	1,052	569	- 483	-45.91%
Total grants received	16,062	10,632	- 5,430	-33.81%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Federal Assistance Grants - general purpose	7,138	7,608	470	6.58%
Recurrent - State Government				
School Crossing	15	16	1	6.67%
Maternal & child health	224	235	11	4.91%
Maternal & child health playgroup	68	75	7	10.29%
Tobacco Testing	15	15	-	0.00%
Library	123	123	-	0.00%
Other	7	5	- 2	-28.57%
Total recurrent grants	452	469	- 7,611	-94.20%
Non-recurrent - Commonwealth Government				
	0	-	-	0.00%
Non-recurrent - State Government				
Cat Desexing Project	7	-	- 7	-100.00%
Youth Engagement Project	40	40	-	0.00%
Premiers Reading Challenge Book Fund	7	-	- 7	-100.00%
Digital Literacy for Seniors Program	13	-	- 13	-100.00%
Municipal Emergency Resourcing Program	60	60	-	0.00%
Roadside Weeds & Pest Management Prog	63	-	- 63	-100.00%
Safer Together Project	300	-	- 300	-100.00%
Total non-recurrent grants	490	100	- 390	-79.59%
Total operating grants	8,080	8,177	- 8,001	0.00%

	Forecast		Change	
	Actual	Budget		
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads To Recovery	5,400	2,455	- 2,945	-54.54%
Recurrent - State Government				
	-	-	-	0.00%
Total recurrent grants	5,400	2,455	- 2,945	-54.54%
Non-recurrent - Commonwealth Government				
Regional Workers Accommodation	2,472	-	- 2,472	-100.00%
Non-recurrent - State Government				
Dog Park - Begg Street	111	-	- 111	-100.00%
Total non-recurrent grants	2,583	-	- 2,472	-95.70%
Total capital grants	7,983	2,455	- 5,417	-67.86%
Total Grants	16,063	10,632	- 13,418	-83.53%

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4.1.5 Contributions

	Forecast		Change		
	Actual	Budget			
	2025/26	2026/27	\$'000	\$'000	%
Monetary	365	-	-	365	-100.00%
Total contributions	365	-	-	365	-100.00%

4.1.6 Other Income

	Forecast		Change		
	Actual	Budget			
	2025/26	2026/27	\$'000	\$'000	%
Private Works	-	5	5	100.00%	
Interest	400	500	100	25.00%	
Other Income	169	68	-101	-60.05%	
Total Other Income	569	573	105	18.45%	

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4.1.7 Employee costs

	2025/26	2026/27	Change	
	Forecast	Budget		
	Actual		\$'000	%
	\$'000	\$'000	\$'000	%
Wages and salaries	8,858	9,298	440	4.97%
Superannuation	1,094	1,111	17	1.55%
WorkCover insurance premium	404	370	-34	-8.42%
Total employee costs	10,356	10,779	423	4.09%

4.1.8 Material and services

	2025/26	2026/27	Change	
	Forecast	Budget		
	Actual		\$'000	%
	\$'000	\$'000	\$'000	%
Advertising	98	107	9	9.18%
Cleaning	101	91	-10	-9.90%
Computer Licences	634	653	19	3.00%
Contracted Staff	293	-	-293	-100.00%
Contracted Service Delivery	1,944	2,954	1,010	51.96%
Contractors	3,182	2,240	-942	-29.60%
Contributions Paid	118	112	-6	-5.08%
Fuel Oil	297	297	-	0.00%
Insurance	500	751	251	50.20%
Materials and Services	2,632	1,373	-1,259	-47.83%
Parts(Plant Items)	52	21	-31	-59.62%
Registrations Paid	39	66	27	69.23%
Repairs & Maintenance	149	195	46	30.87%
Printing & stationery	45	45	-	0.00%
Membeships & subscriptions	215	155	-60	-27.91%
Telephone	191	252	61	31.94%
Training	134	153	19	14.18%
Electricity	128	101	-27	-21.09%
Water Rates	79	63	-16	-20.25%
Other	458	362	-96	-20.91%
Total Material and services	11,289	9,991	-1,298	-11.50%

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4.1.9 Depreciation

	2025/26	2026/27	Change	
	Forecast	Budget		
	Actual			
	\$'000	\$'000	\$'000	%
Buildings	1,088	1,142	54	4.96%
Plant; Machinery & Equipment	533	559	26	4.88%
Fixtures; Fittings & Furniture	12	13	1	8.33%
Computers & Telecommunications	84	88	4	4.76%
Library Collection	18	18	-	0.00%
Infrastructure	4,622	4,855	233	5.05%
Total Depreciation	6,357	6,675	318	5.01%

4.1.10 Depreciation – Right of use assets

	2025/26	2026/27	Change	
	Forecast	Budget		
	Actual			
	\$'000	\$'000	\$'000	%
Printers	9	9	0	0.58%
Total Depreciation - right of use assets	9	9	0	0.58%

4.1.11 Other expenses

	2025/26	2026/27	Change	
	Forecast	Budget		
	Actual			
	\$'000	\$'000	\$'000	%
Leases	5	2	-3	-60.00%
Councillors' Allowance	226	228	2	0.88%
Auditors' remuneration - internal auditor	50	50	-	0.00%
Auditors' remuneration - external auditor	45	50	5	11.11%
Other	6	17	11	184.65%
Total Other Expenses	332	347	15	4.52%

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4.2 Balance Sheet**4.2.1 Borrowings**

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

	Forecast		Projections		
	Actual	Budget	2027/28	2028/29	2029/30
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
Amount borrowed as at 30 June of the prior year	2,535	2,577	2,560	2,097	1,370
Amount proposed to be borrowed	500	500	-	-	-
Amount projected to be redeemed	458	517	464	727	184
Amount of borrowings as at 30 June	2,577	2,560	2,097	1,370	1,186

4.2.2 Leases by category

As a result of the introduction of AASB 16 Leases, right-of-use assets and lease liabilities have been recognised as outlined in the table below.

	Forecast	
	Actual	Budget
	2025/26	2026/27
	\$'000	\$'000
Right-of-use assets		
Printers	20	11
Total right-of-use assets	20	11
Lease liabilities		
Current lease Liabilities		
Printers	9	9
Total current lease liabilities	9	9
Non-current lease liabilities		
Printers	12	9
Total non-current lease liabilities	12	9
Total lease liabilities	21	18

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 6%.

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4.3 Capital Works

	2025/26	2026/27		Change	
	Forecast	Budget			
	Actual				
	\$'000	\$'000	\$'000	\$'000	%
Property	7,576	200	-	7,376	-97.36%
Plant and equipment	2,550	1,023	-	1,527	-59.88%
Infrastructure	13,113	5,752	-	7,361	-56.14%
Total	23,239	6,975	-	16,264	-69.99%

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

4.3.1 Summary

	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	200	-	200	-	-	2,472	-	-	2,272
Plant and equipment	1,023	855	165	-	-	-	-	-	1,023
Infrastructure	5,752	33	5,722	-	-	2,466	-	-	1,286
Total	6,975	888	6,087	-	-	4,938	-	-	37

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4.3.2 Capital Budget

2026/27	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib	Council Cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	2,472	-	-	2,472
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	200	-	200	-	-	-	-	200	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total Buildings	200	-	200	-	-	2,472	-	-	2,272
Total Property	200	-	200	-	-	2,472	-	-	2,272
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	806	806	-	-	-	-	-	806	-
Fixtures, fittings and furniture	22	22	-	-	-	-	-	22	-
Computers and telecommunications	168	-	168	-	-	-	-	168	-
Library books	27	27	-	-	-	-	-	27	-
Total Plant and Equipment	1,023	855	168	-	-	-	-	1,023	-
Infrastructure									-
Roads	4,210	33	4,177	-	-	2,466	-	1,744	-
Bridges	944	-	944	-	-	-	-	944	-
Footpaths and cycleways	32	-	32	-	-	-	-	32	-
Drainage	210	-	210	-	-	-	-	210	-
Recreational, leisure and community facilities	302	-	302	-	-	-	-	302	-
Waste management	54	-	54	-	-	-	-	54	-
Other infrastructure	-	-	-	-	-	-	-	1,000	1,000
Total Infrastructure	5,752	33	5,719	-	-	2,466	-	2,286	1,000
Total Capital Works Expenditure	6,975	888	6,087	-	-	4,938	-	1,037	1,000

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2027/28	Asset expenditure types					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib	Council Cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	205	-	205	-	-	-	-	205	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total Buildings	205	-	205	-	-	-	-	205	-
Total Property	205	-	205	-	-	-	-	205	-
Plant and Equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	826	826	-	-	-	-	-	826	-
Fixtures, fittings and furniture	22	22	-	-	-	-	-	22	-
Computers and telecommunications	172	-	172	-	-	-	-	172	-
Library books	28	28	-	-	-	-	-	28	-
Total Plant and Equipment	1,048	876	172	-	-	-	-	1,048	-
Infrastructure									
Roads	4,317	33	4,284	-	-	2,455	-	1,862	-
Bridges	455	-	455	-	-	-	-	455	-
Footpaths and cycleways	32	-	32	-	-	-	-	32	-
Drainage	215	-	215	-	-	-	-	215	-
Recreational, leisure and community facilities	94	-	94	-	-	-	-	94	-
Waste management	56	-	56	-	-	-	-	56	-
Total Infrastructure	5,169	33	5,136	-	-	2,455	-	2,714	-
Total Capital Works Expenditure	6,422	909	5,513	-	-	2,455	-	3,967	-

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2028/29	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib	Council Cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-
Buildings	-								
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	210	-	210	-	-	-	-	210	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total Buildings	210	-	210	-	-	-	-	210	-
Total Property	210	-	210	-	-	-	-	210	-
Plant and Equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	847	847	-	-	-	-	-	847	-
Fixtures, fittings and furniture	23	23	-	-	-	-	-	23	-
Computers and telecommunications	176	-	176	-	-	-	-	176	-
Library books	29	29	-	-	-	-	-	29	-
Total Plant and Equipment	1,075	899	176	-	-	-	-	1,075	-
Infrastructure									
Roads	4,423	34	4,389	-	-	2,455	-	1,968	-
Bridges	466	-	466	-	-	-	-	466	-
Footpaths and cycleways	33	-	33	-	-	-	-	33	-
Drainage	221	-	221	-	-	-	-	221	-
Recreational, leisure and community facilities	97	-	97	-	-	-	-	97	-
Waste management	57	-	57	-	-	-	-	57	-
Total Infrastructure	5,297	34	5,263	-	-	2,455	-	2,842	-
Total Capital Works Expenditure	6,582	933	5,649	-	-	2,455	-	4,127	-

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2029/30	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib	Council Cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-
Buildings	-								
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	216	-	216	-	-	-	-	216	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Total Buildings	216	-	216	-	-	-	-	216	-
Total Property	216	-	216	-	-	-	-	216	-
Plant and Equipment									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	868	868	-	-	-	-	-	868	-
Fixtures, fittings and furniture	23	23	-	-	-	-	-	23	-
Computers and telecommunications	181	-	181	-	-	-	-	181	-
Library books	29	29	-	-	-	-	-	29	-
Total Plant and Equipment	1,101	920	181	-	-	-	-	1,101	-
Infrastructure									-
Roads	4,535	35	4,500	-	-	2,516	-	2,019	-
Bridges	478	-	478	-	-	-	-	478	-
Footpaths and cycleways	34	-	34	-	-	-	-	34	-
Drainage	226	-	226	-	-	-	-	226	-
Recreational, leisure and community facilities	99	-	99	-	-	-	-	99	-
Waste management	58	-	58	-	-	-	-	58	-
Total Infrastructure	5,430	35	5,395	-	-	2,516	-	2,914	-
Total Capital Works Expenditure	6,747	955	5,792	-	-	2,516	-	4,231	-

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5 Performance and financial Indicators

Targeted performance indicators (Council selected)

The following table highlights Council's current and projected performance across 8 targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

Indicator	Measure	Actual	Forecast	Targeted Projections			Trend	
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-/0
Financial forecasting								
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue	16.91%	13.82%	13.29%	8.68%	7.42%	6.18%	-
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to own-source revenue Interest bearing loans and borrowings / own-source revenue	16.21%	3.56%	3.73%	3.34%	4.66%	1.37%	-
	Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	1.75%	3.56%	3.73%	3.34%	4.66%	1.37%	-
	Infrastructure per head of population Value of infrastructure / Population	843	850	850	850	850	850	-
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)	Own-source revenue per head of population Own source revenue / Population	\$ 1,964.81	\$ 2,027.87	\$ 2,061.26	\$ 2,094.77	\$ 2,128.85	\$ 2,163.40	+

Pyrenees Shire Council

2026/27 Budget

Indicator	Measure	Actual	Forecast Actual	Targeted Projections				
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	
Financial Management								
Liquidity <i>(sufficient working capital and cash is available to cover expenses)</i>	Cash compared to current liabilities Cash / current liabilities	332%	154%	142%	136%	142%	143%	-
Operating position <i>(an adjusted underlying surplus is generated in the ordinary course of business)</i>	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	12%	22%	-2%	0%	-1%	-1%	-
Rates effort <i>(rating level is set based on the community's capacity to pay)</i>	Rates compared to property value Rate revenue / CIV of rateable properties in the municipal district	0.21%	0.22%	0.23%	0.23%	0.24%	0.25%	+
Expenditure and revenue level <i>(resources are used efficiently in the delivery of services)</i>	Average rate per property assessment General rates and municipal charges/no. of property assessments	\$ 1,572.72	\$ 1,622.34	\$ 1,677.58	\$ 1,645.62	\$ 1,614.28	\$ 1,583.53	+

Pyrenees Shire Council

2026/27 Budget

Targeted performance indicators (mandatory)

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

Indicator	Measure	Actual	Forecast	Budget	Targeted Projections			Trend
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-/0
Targetd performance indicators - service								
Governance								
Community 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	51.00	53.00	54.59	55.68	55.68	55.68	+
Environment								
Roads (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	84.29%	85.00%	85.00%	85.00%	85.00%	85.00%	+
Respsiveness								
Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	86.00%	84.29%	87.87%	88.75%	89.64%	90.52%	+
Environment								
Waste management (waste is minimised and sustainability is promoted)	Kerbside collection waste diverted from landfill Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	34.04%	34.04%	34.04%	34.04%	34.04%	34.04%	-

Pyrenees Shire Council

2026/27 Budget

Indicator	Measure	Actual	Forecast Actual	Budget	Targeted Projections			Trend
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-/0
Target performance indicators - financial								
Financial Management								
Liquidity (sufficient working capital and cash is available to cover expenses)	Current assets compared to current liabilities Current assets / current liabilities	202.9%	223.7%	212.7%	205.6%	220.3%	222.1%	+
Financial forecasting								
Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	94.92%	188.52%	83.70%	80.56%	80.56%	80.56%	-
Financial Management								
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	30.88%	27.36%	38.47%	38.69%	38.82%	38.96%	+
Financial Management								
Expenditure and revenue level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	\$ 4,246.72	\$ 4,481.98	\$ 4,445.92	\$ 4,265.30	\$ 4,192.37	\$ 4,117.54	-

Key to Forecast Trend:

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

Pyrenees Shire Council

2026/27 Budget

6. Schedule of fees and user charges

This appendix presents the fees and charges which will be charged in respect to various goods and services during the financial year 2026/27.

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees and are made in accordance with legislative requirements. These fees are updated as of 1 July 2026 and will be reflected on Council's website.

Refer to attachment Fees & Charges



Pyrenees
Shire Council

Financial Plan

2026/27 to 2035/36

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1. Introduction

1.1 Background

The Financial Plan (Plan) is a key strategic document that guides Council in managing its resources effectively to meet its strategic objectives and the needs of the community over the next 10 years. It provides a long term financial framework that supports Council's ability to meet both current and future financial capacity to deliver the required level of services and infrastructure for a growing community, while ensuring that Council is financially sustainable.

The Local Government Act 2020 (The Act) requires Councils to prepare a 10 years Financial Plan in the year following a general election. It aligns with the Community Vision, Council Plan (referred as Community Plan) and other strategic plans of Council.

1.2 Objectives

The primary objective in developing Council's Financial Plan is striking a balance between maximising support for our community in the present, while maintaining a sound financial position to enable long term support for our growing community.

The Financial Plan has been developed to achieve the following objectives for Council:

- Establishing a clear link between Council's Community Plan 2025-26 to 2028-29 and the financial resources required to achieve this in the medium term as well as our Community Vision in the longer term.
- Establish a financial framework against which Council's strategies, policies and financial performance can be measured against.
- Ensure that Council complies with sound financial management principles, as required by the Act.

The short to medium-term objectives of Council's Financial Plan are to:

- Ensure an appropriate balance between investment in new infrastructure to support our growing community and the renewal of our existing assets in established areas.
- Generate sufficient funds to continue to provide the existing level of services and meet community demands and expectations.
- Adapt future service levels to align with the evolving needs and expectations of the community, in accordance with service delivery plans.
- Maintain a strong cash position to ensure we remain financially sustainable for future generations.
- Determine the appropriate funding sources to support investment decisions in line with Council's Capital Management policies (Investment Policy and Borrowing Policy).
- Ensure our rates, fees and charges are manageable and support the delivery of key services and infrastructure investment.
- Ensure decisions are made having regard to their financial effects on future generations.

The plan also considers key financial challenges, risks, and broader social, economic and environmental factors, including population growth, cost of living pressures, infrastructure renewal, climate change impacts and cost shifting from other levels of government. Additionally, it accounts for external economic and political influences such as inflation, rate cap, interest rate fluctuations, global economic conditions, and legislative reforms. By maintaining a balanced and prudent approach to financial management, Council aims to responsibly invest in community services, transport networks, and upgrading and delivering essential infrastructure over the next decade.

2. Financial Plan Context

This section describes the context and external / internal environment and consideration in determining the 10-year financial projections and assumptions

2.1 Financial Policy Statements

This section defines the policy statements, and associated measures, that demonstrates Council's financial sustainability to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Forecast										
			Actual 2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Consistent underlying surplus results	Adjusted underlying surplus (deficit) / Adjusted underlying revenue greater than -2%	-4%	19%	-2%	0%	-1%	-1%	-2%	-2%	-2%	-2%	-2%	-3%
Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due.	Current Assets / Current Liabilities greater than 1.00	1.00	2.24	2.13	2.06	2.20	2.22	2.23	2.23	2.21	2.23	2.22	2.23
Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life.	Asset renewal and upgrade expenses / Depreciation above 85%	85%	173%	91%	81%	81%	81%	81%	81%	79%	79%	80%	78%
That Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality.	Total borrowings / Rate revenue to remain below 60%	60%	15%	17%	14%	9%	7%	6%	5%	3%	2%	1%	1%
Council maintains sufficient unrestricted cash to ensure ongoing liquidity as well as to address unforeseen cash imposts if required.	Unrestricted cash / current liabilities to be maintained above 80%	80%	145%	133%	128%	133%	134%	133%	131%	128%	126%	124%	122%

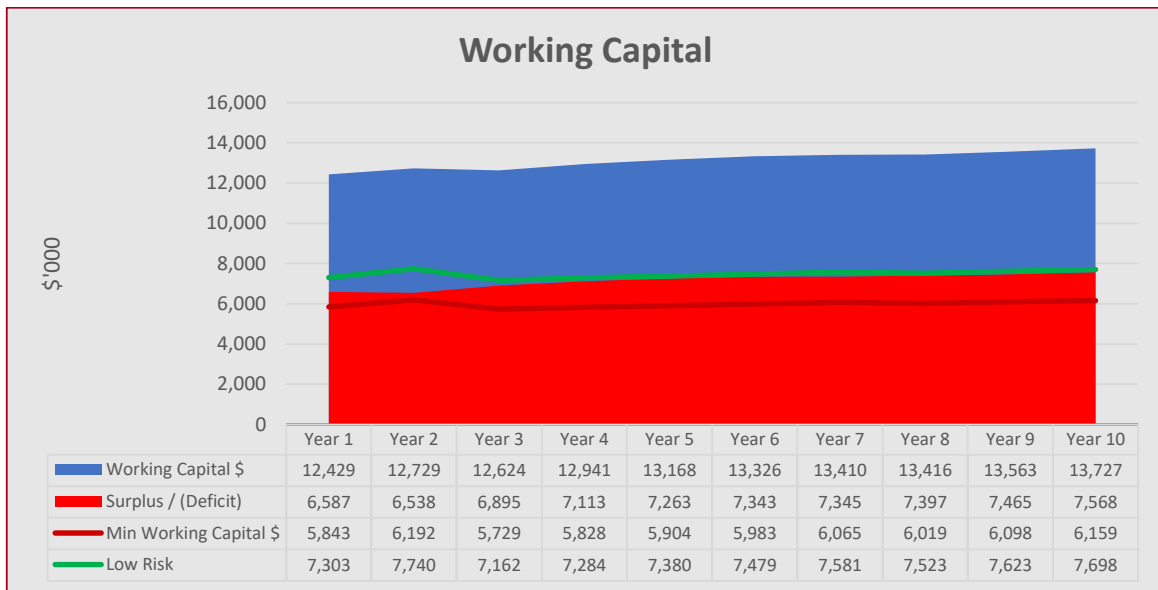
In setting the 10 Financial Plan, Councils priority is to maintain financial sustainability over this period and to leave a financial legacy for future Councils to have equal financial capacity to deliver services and projects to the community as previous Councils have.

The four (4) key financial performance indicators that the 10 year financial plan is structured around are:

- 1 Working Capital 125%
- 2 Council Debt Less than 60% of rate revenue
- 3 Debt servicing costs Less than 5% of total revenue (excl capital revenue)
- 4 Minimum cash levels

1 Working Capital

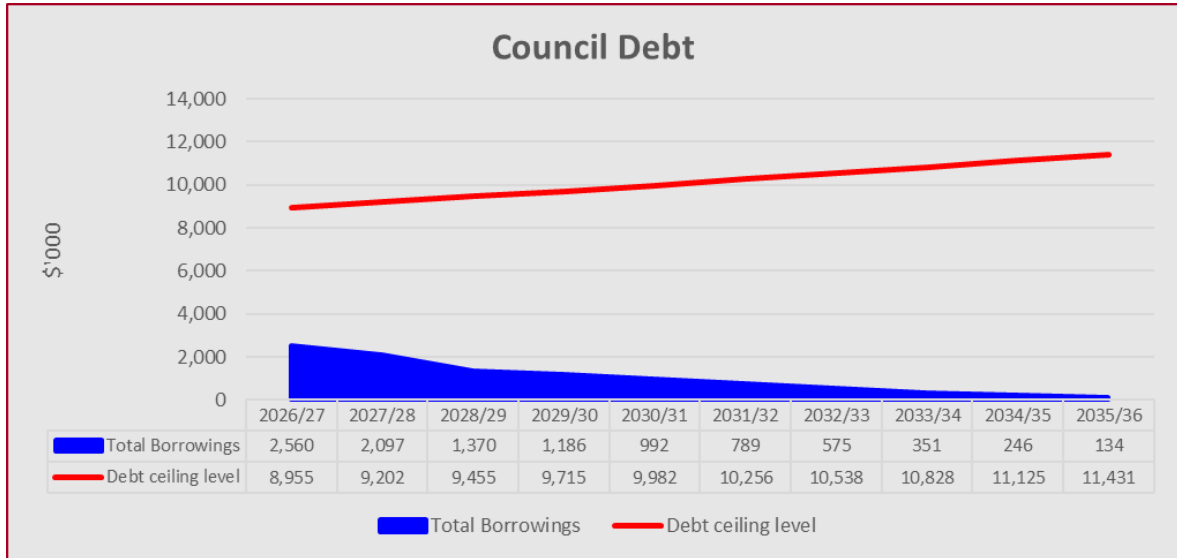
Council has set a target for working capital of 125%. A positive working capital ensures the Council has sufficient current assets to offsets liabilities due in the next 12 months.



The above graph illustrates the level of working capital that has been budgeted for over the 10 years. The red Line indicates the minimum of working capital required each year to ensure liabilities due in the next 12 months can always be covered. The green line indicates the low risk levels ensuring current assets cover current liabilities by 1.25 times. The blue area represents the budgeted working capital over the next 10 years.

2 Council Debt

The maximum level of Council debt has been set to be below 60% of the current years rate revenue. This represents a low risk level.

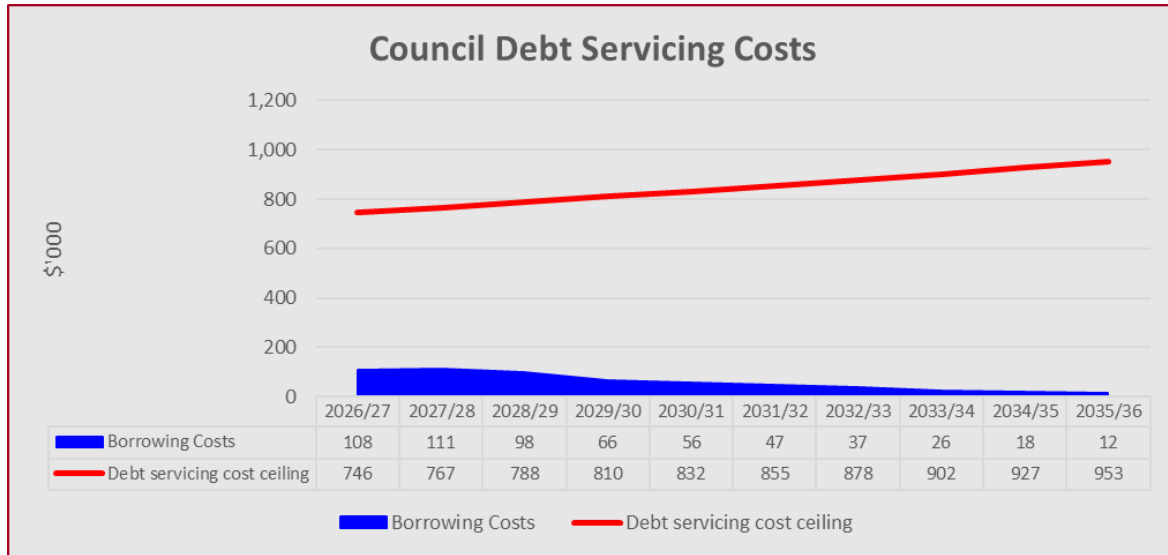


The red line represents the ceiling of debt available for Council to borrow, the blue area represents the level of debt budgeted to be borrowed. As is illustrated by the above table Council is significantly below the ceiling of available debt.

3 Debt Servicing Costs

This indicator is a further control over the level of debt that Council may borrow. This indicator is set that the annual servicing costs of Council debt must not exceed 5% of total revenue excluding capital income. The red line in the graph below is the ceiling level of debt servicing costs whilst the blue area represents the budgeted servicing costs of Council for the next 10 years.

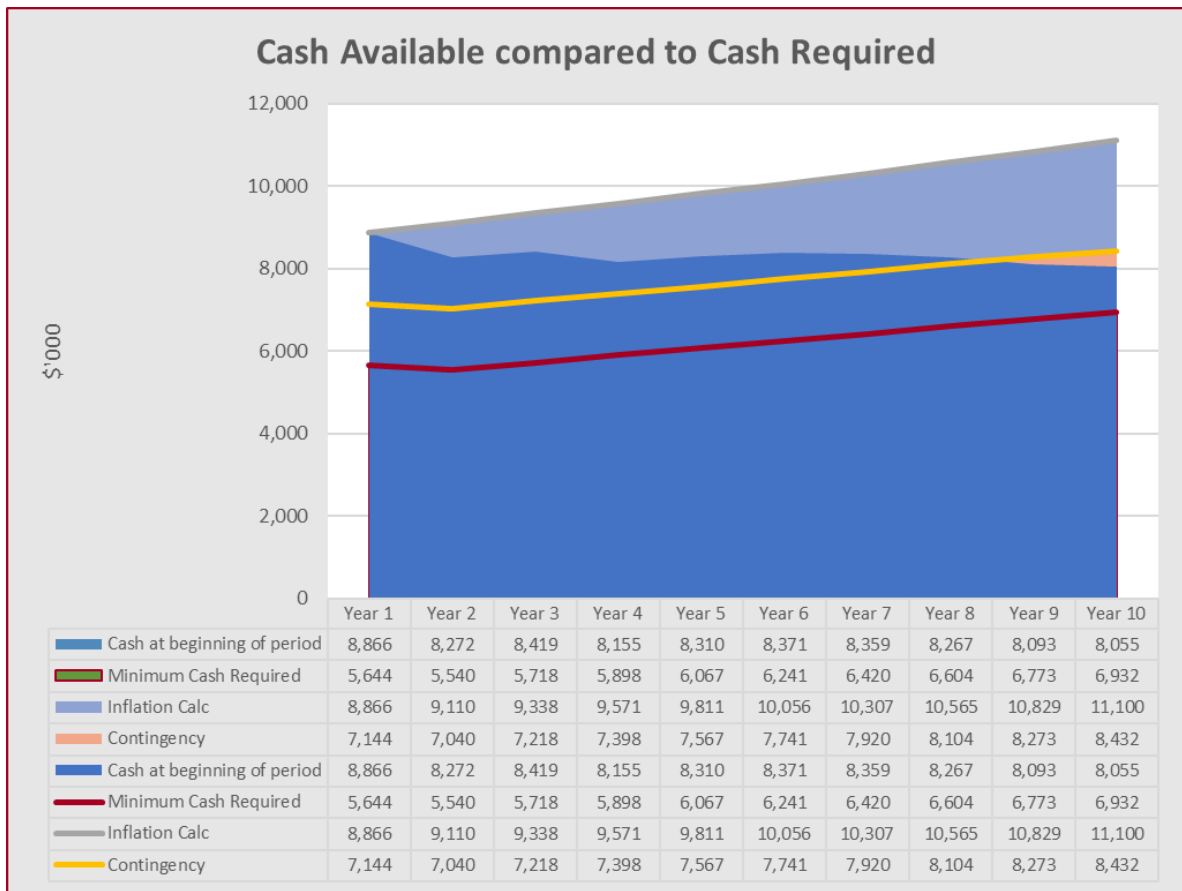
This graph also indicates Councils borrowing levels are well below the ceiling level.



4 Minimum Cash Levels

Council has set an additional indicator which determines the level of funds that must be held at 30 June each financial year. For the first 7 months of the financial year Council will expend significantly more funds than will be received. The majority of funds come via rate revenue, the significant portion of which is received in February of each year. Council has set the minimum level of cash required to ensure all services and projects can be delivered in this 7 month period without delays.

The red line in the below graph indicates the minimum level of cash required each year. The orange line represents the level of cash that should be made available to cover any future expenditure required in the case of any natural disasters as the municipality has experienced over the last few years. The blue area represents the level of funds budgeted as at June 30 each year.



2.2 Strategic Actions

Following a series of community engagement activities, Council has identified the following strategic actions that will support the aspirations of the Council Plan.

The strategic priorities are included to the 10-year financial plan and, where appropriate, referenced in the commentary associated with the 10-year Comprehensive Income Statement and the 10-year Statement of Capital Works.

Pillar 1: Support and grow Liveable Places, Connected Communities

- A. Promote inclusivity and accessibility for all life stages by creating welcoming spaces and supporting diverse social, cultural, and recreational activities.
- B. Improve community safety and wellbeing through accessible health services, active lifestyles, mental health support, and effective local laws that ensure a high standard of safety and amenity.
- C. Enable responsible development and population growth through strategic planning, affordable housing, and community-driven township planning that reflects local identity.
- D. Strengthen community outcomes by fostering partnerships, supporting volunteers, and encouraging civic engagement to build capacity and deliver improved services.

Pillar 2: Promote a Diversified, Thriving Economy

- A. Support the growth and diversification of new and existing businesses, with a focus on key sectors, innovation, and attracting investment.
- B. Deliver coordinated and facilitated planning and economic development outcomes to support community aspirations and foster business and tourism growth.
- C. Promote and support community events and the visitor economy to celebrate local culture, promote tourism, and stimulate the local economy.
- D. Advocate for improved transport infrastructure, support job creation, and invest in workforce development to enhance connectivity and economic opportunities.

Pillar 3: Preserve, promote and enjoy the natural environment

- A. Preserve and manage biodiversity and natural assets for long-term community benefit and environmental sustainability.
- B. Mitigate risks, build community resilience, and enhance responsiveness to natural disasters through proactive planning and collaboration.
- C. Support local industries and communities in adapting to climate change through sustainable practices and strategic adaptation efforts.
- D. Promote responsible waste practices by reducing landfill, improving resource recovery, and advocating for accessible, efficient, and rural-appropriate waste services.

Pillar 4: Planning and Building Infrastructure for current and future needs

- A. Plan, build, and maintain essential infrastructure – including water, waste, sewerage, roads, bridges, and community assets – to support liveability, resilience, and growth.
- B. Address communication disadvantage and advocate for all communities to have reliable access to mobile, internet, and emergency services through strong advocacy and investment.
- C. Support the local community by facilitating appropriate land use planning outcomes.
- D. Advocate for fair renewable energy development, access to critical water supplies, and effective maintenance of natural and built assets to reduce impacts on communities and the environment.

Pillar 5: Community-Centric Leadership and Proactive Service Delivery

- A. Foster a values-driven, inclusive culture where residents and community needs are central to all decision-making. Empower leadership at all levels to be responsive, accountable, and aligned with Council and community priorities.
- B. Work constructively and in partnership with individuals and communities to anticipate needs, solve issues early, and deliver outcomes that build trust and resilience.
- C. Ensure timely, clear, and consistent communication and build strong community relationships, underpinned by transparency and meaningful engagement.
- D. Deliver high quality services and maintain public spaces efficiently, applying a strategic lens to all projects, and continuously improving systems and resource allocation.

2.3 Assumptions to the financial plan statements

This section presents information regarding the assumptions to the Comprehensive Income Statement for the 10 years from 2025/26 to 2035/36. The assumptions comprise the annual escalations, movement for each line item of the Comprehensive Income Statement.

Escalation Factors - Long Term Financial Plan											
Escalation Factors	% movement	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
CPI		2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Rate Cap		2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Capital Growth			2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Growth		0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Income:											
Rates and charges		2.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Statutory fees and fines			2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
User fees			2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Grants - Operating			2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Grants - Capital		Linked to identified projects									
Contributions - monetary											
Contributions - non-monetary											
Net gain on disposal of property, infrastructure, plant and equipment											
Other income			2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Increase in grant funding		0	0	0	0	0	0	0	0	0	0

Escalation Factors	% movement	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Expenditure:											
Employee costs		3.50%	3.50%	3.50%	3.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Band Increase			1.00%	1%	1%	1%	1%	1%	1%	1%	1%
Employee costs + Adjustment			\$0								
Materials and services			2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Depreciation & Amortisation			2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Doubtful Debts			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Other expenses			2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
New operting initiatives			\$0								
Capital:											
Capital Expenses		2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
New Capital			-	-	-	-	-	-	-	-	-
Borrowings:											
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
New Borrowings		500	0	0	0	0	0	0	0	0	0
Rate Debt Growth		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
New Initiatives:											

3. Financial Plan Statements

This section presents information regarding the Financial Plan Statements for the 10 years 2026/27 to 2035/36.

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

3.1 Comprehensive Income Statement

	Forecast /										
	Actual 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000	2035/36 \$'000
Income / Revenue											
Rates and charges	14,542	14,926	15,336	15,758	16,191	16,636	17,093	17,563	18,046	18,542	19,052
Statutory fees and fines	296	308	315	323	331	339	347	356	365	374	383
User fees	903	952	976	1,000	1,025	1,051	1,077	1,104	1,132	1,160	1,189
Grants - Operating	12,139	8,177	8,381	8,591	8,806	9,026	9,252	9,483	9,720	9,963	10,212
Grants - Capital	9,239	2,455	2,455	2,516	2,579	2,644	2,710	2,778	2,847	2,918	2,918
Contributions - monetary	365	-	-	-	-	-	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	-	-	-	-	-	-	-	-	-	-
Other income	569	573	587	602	617	632	648	664	681	698	715
Total income / revenue	38,053	27,389	28,050	28,790	29,549	30,328	31,127	31,948	32,791	33,655	34,469
Expenses											
Employee costs	10,356	10,779	10,851	11,339	11,849	12,264	12,693	13,138	13,597	14,073	14,566
Materials and services	11,289	9,991	9,941	10,190	10,444	10,705	10,973	11,247	11,529	11,817	12,112
Depreciation	6,357	6,675	6,842	7,013	7,189	7,368	7,552	7,741	7,935	8,133	8,337
Depreciation - right of use assets	9	9	9	9	9	9	9	9	9	9	9
Allowance for impairment losses	9	10	10	10	10	10	11	11	11	11	11
Borrowing costs	122	108	111	98	66	56	47	37	26	18	12
Finance Costs - leases	9	9	9	9	1	-	-	-	-	-	-
Other expenses	332	347	356	365	374	383	393	403	413	423	433
Total expenses	28,483	27,929	28,129	29,032	29,942	30,797	31,678	32,585	33,519	34,484	35,480
Surplus/(deficit) for the year	9,570	(540)	(78)	(242)	(393)	(469)	(551)	(637)	(728)	(828)	(1,011)
Other comprehensive income											
Net asset revaluation gain / (loss)	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive result	9,570	(540)	(78)	(242)	(393)	(469)	(551)	(637)	(728)	(828)	(1,011)

3.2 Balance Sheet

	Forecast / Actual											
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets												
Current assets												
Cash and cash equivalents	8,866	8,272	8,419	8,156	8,311	8,372	8,359	8,267	8,093	8,055	8,028	
Trade and other receivables	2,662	2,811	2,964	3,122	3,284	3,450	3,621	3,797	3,977	4,162	4,353	
Inventories	13	13	13	13	13	13	13	13	13	13	13	
Prepayments	148	148	148	148	148	148	148	148	148	148	148	
Other assets	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	
Total current assets	12,874	12,429	12,729	12,624	12,941	13,168	13,326	13,410	13,416	13,563	13,727	
Non-current assets												
Trade and other receivables	2	2	2	2	2	2	2	2	2	2	2	
Property, infrastructure, plant & equipment	385,611	385,576	384,814	384,033	383,233	382,413	381,572	380,711	379,829	378,826	377,620	
Right-of-use assets	-	-	-	-	-	-	-	-	-	-	-	
Total non-current assets	385,613	385,578	384,816	384,035	383,235	382,415	381,574	380,713	379,831	378,828	377,622	
Total assets	398,487	398,008	397,546	396,659	396,175	395,583	394,901	394,124	393,247	392,391	391,349	
Liabilities												
Current liabilities												
Trade and other payables	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	2,438	
Trust funds and deposits	504	504	504	504	504	504	504	504	504	504	504	
Provisions	2,346	2,428	2,513	2,601	2,692	2,759	2,828	2,899	2,971	3,045	3,121	
Interest-bearing liabilities	9	464	727	184	194	203	213	224	106	111	96	
Lease liabilities	458	9	10	2	-	-	-	-	-	-	-	
Total current liabilities	5,755	5,843	6,192	5,729	5,828	5,904	5,983	6,065	6,019	6,098	6,159	
Non-current liabilities												
Provisions	114	118	122	126	130	133	136	139	142	146	150	
Interest-bearing liabilities	2,119	2,097	1,370	1,186	992	789	575	351	246	134	39	
Lease liabilities	21	12	2	-	-	-	-	-	-	-	-	
Total non-current liabilities	2,254	2,227	1,494	1,312	1,122	922	711	490	388	280	189	
Total liabilities	8,009	8,069	7,686	7,041	6,950	6,826	6,695	6,555	6,406	6,379	6,347	
Net assets	390,478	389,938	389,860	389,618	389,226	388,757	388,206	387,568	386,840	386,012	385,001	
Equity												
Accumulated surplus	135,159	134,619	134,541	134,299	133,907	133,438	132,887	132,249	131,521	130,693	129,682	
Reserves	255,319	255,319	255,319	255,319	255,319	255,319	255,319	255,319	255,319	255,319	255,319	
Total equity	390,478	389,938	389,860	389,618	389,226	388,757	388,206	387,568	386,840	386,012	385,001	

3.3 Statement of Changes in Equity

	Total	Accumulate d Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
2026 Forecast Actual				
Balance at beginning of the financial year	380,908	125,589	255,310	9
Surplus/(deficit) for the year	9,570	9,570	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
Balance at end of the financial year	390,478	135,159	255,310	9
2027				
Balance at beginning of the financial year	390,478	135,159	255,310	9
Surplus/(deficit) for the year	- 540	- 540	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	389,938	134,619	255,310	9
2028				
Balance at beginning of the financial year	389,938	134,619	255,310	9
Surplus/(deficit) for the year	- 78	- 78	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
Balance at end of the financial year	389,860	134,541	255,310	9
2029				
Balance at beginning of the financial year	389,860	134,541	255,310	9
Surplus/(deficit) for the year	- 242	- 242	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
Balance at end of the financial year	389,618	134,299	255,310	9
2030				
Balance at beginning of the financial year	389,618	134,299	255,310	9
Surplus/(deficit) for the year	- 393	- 393	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
Balance at end of the financial year	389,226	133,907	255,310	9
2031				
Balance at beginning of the financial year	389,226	133,907	255,310	9
Surplus/(deficit) for the year	- 469	- 469	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
Balance at end of the financial year	388,757	133,438	255,310	9
2032				
Balance at beginning of the financial year	388,757	133,438	255,310	9
Surplus/(deficit) for the year	- 551	- 551	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
Balance at end of the financial year	388,206	132,887	255,310	9

Statement of Changes in Equity (cont.)

	Total \$'000	Accumulate d Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2033				
Balance at beginning of the financial year	388,206	132,887	255,310	9
Surplus/(deficit) for the year	- 637	- 637	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	387,568	132,249	255,310	9
2034				
Balance at beginning of the financial year	387,568	132,249	255,310	9
Surplus/(deficit) for the year	- 728	- 728	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	386,840	131,521	255,310	9
2035				
Balance at beginning of the financial year	386,840	131,521	255,310	9
Surplus/(deficit) for the year	- 828	- 828	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	386,012	130,693	255,310	9
2036				
Balance at beginning of the financial year	386,012	130,693	255,310	9
Surplus/(deficit) for the year	- 1,011	- 1,011	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	385,001	129,682	255,310	9

3.4 Statement of Cash Flows

	Forecast /										
	Actual										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows	Inflows
	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities											
Rates and service charges	14,397	14,777	15,183	15,600	16,029	16,470	16,922	17,387	17,866	18,357	18,861
Statutory fees and fines	287	308	315	323	331	339	347	356	365	374	383
User charges	903	942	966	990	1,015	1,041	1,066	1,093	1,121	1,149	1,178
Grants - operating	12,139	8,177	8,381	8,591	8,806	9,026	9,252	9,483	9,720	9,963	10,212
Grants - capital	9,239	2,455	2,455	2,516	2,579	2,644	2,710	2,778	2,847	2,918	2,918
Contributions - cash	365	0	0	0	0	0	0	0	0	0	0
Interest on cash invested	450	500	414	421	408	415	419	418	413	405	403
Trust funds	1	0	0	0	0	0	0	0	0	0	0
Other receipts	119	73	173	181	209	217	229	246	268	293	312
Net GST	1	0	0	0	0	0	0	0	0	0	0
Employee costs	(10,350)	(10,693)	(10,762)	(11,247)	(11,754)	(12,194)	(12,621)	(13,064)	(13,522)	(13,995)	(14,486)
Materials and services	(19,211)	(9,991)	(9,941)	(10,190)	(10,444)	(10,705)	(10,973)	(11,247)	(11,529)	(11,817)	(12,112)
Other payments	(332)	(347)	(356)	(365)	(374)	(383)	(393)	(403)	(413)	(423)	(433)
Net cash provided by/(used in) operating activities	8,008	6,199	6,828	6,821	6,805	6,869	6,958	7,048	7,137	7,224	7,236
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(23,239)	(6,975)	(6,422)	(6,582)	(6,747)	(6,916)	(7,088)	(7,266)	(7,447)	(7,525)	(7,525)
Proceeds from sale of property, infrastructure, plant and equipment	318	325	333	341	350	358	367	377	386	386	386
Net cash provided by/ (used in) investing activities	(22,921)	(6,650)	(6,089)	(6,241)	(6,397)	(6,558)	(6,721)	(6,890)	(7,061)	(7,139)	(7,139)
Cash flows from financing activities											
Finance costs	(122)	(108)	(111)	(98)	(66)	(56)	(47)	(37)	(26)	(18)	(12)
Proceeds from borrowings	500	500	0	0	0	0	0	0	0	0	0
Repayment of borrowings	(458)	(517)	(464)	(727)	(184)	(194)	(203)	(213)	(224)	(106)	(111)
Repayment of lease liability	(9)	(9)	(9)	(10)	(2)	0	0	0	0	0	0
Interest paid - lease liability	(9)	(9)	(9)	(9)	(1)	0	0	0	0	0	0
Net cash provided by/(used in) financing activities	(98)	(143)	(593)	(844)	(253)	(250)	(250)	(250)	(250)	(124)	(123)
Net increase/(decrease) in cash & cash equivalents	(15,011)	(594)	147	(263)	155	61	(12)	(91)	(174)	(38)	(27)
Cash and cash equivalents at the beginning of the financial year	23,877	8,866	8,272	8,419	8,155	8,310	8,371	8,359	8,267	8,093	8,055
Cash and cash equivalents at the end of the financial year	8,866	8,272	8,419	8,155	8,310	8,371	8,359	8,267	8,093	8,055	8,028

3.5 Statement of Capital Works

	Forecast /											
	Actual											
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property												
Land	1,000	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	6,366											
Total land	7,366	-	-	-	-	-	-	-	-	-	-	-
Buildings												
Buildings	90	-	-	-	-	-	-	-	-	-	-	-
Building Improvements	120	200	205	210	216	221	227	232	238	238	238	
Total buildings	210	200	205	210	216	221	227	232	238	238	238	
Total property	7,576	200	205	210	216	221	227	232	238	238	238	
Plant and equipment												
Plant, machinery and equipment	1,750	806	826	847	868	890	912	935	958	958	958	
Fixtures, fittings and furniture	189	22	22	23	23	24	25	25	26	26	26	
Computers and telecommunications	585	168	172	176	181	185	190	195	199	199	199	
Library books	26	27	28	29	29	30	31	31	32	32	32	
Total plant and equipment	2,550	1,023	1,048	1,075	1,101	1,129	1,158	1,186	1,215	1,215	1,215	
Infrastructure												
Roads	8,081	4,210	4,317	4,423	4,535	4,647	4,763	4,883	5,004	5,082	5,082	
Bridges	3,068	944	455	466	478	490	502	515	528	528	528	
Footpaths and cycleways	38	32	32	33	34	35	36	37	38	38	38	
Drainage	880	210	215	221	226	232	237	243	250	250	250	
Waste management	-	54	56	57	58	60	61	63	64	64	64	
Recreational, leisure and community facilities	90	302	94	97	99	102	104	107	110	110	110	
Other infrastructure	956	-	-	-	-	-	-	-	-	-	-	
Total infrastructure	13,113	5,752	5,169	5,297	5,430	5,566	5,703	5,848	5,994	6,072	6,072	
Total capital works expenditure	23,239	6,975	6,422	6,582	6,747	6,916	7,088	7,266	7,447	7,525	7,525	

	Forecast / Actual	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Represented by:												
New asset expenditure		12,255	887	910	932	956	980	1,004	1,029	1,055	1,055	1,055
Asset renewal expenditure		10,639	6,088	5,512	5,650	5,791	5,936	6,084	6,114	6,267	6,470	6,470
Asset expansion expenditure		-	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure		345	-	-	-	-	-	-	-	-	-	-
Total capital works expenditure		23,239	6,975	6,422	6,582	6,747	6,916	7,088	7,143	7,322	7,525	7,525
Funding sources represented by:												
Grants		9,239	2,455	2,455	2,516	2,579	2,644	2,710	2,778	2,847	2,918	2,918
Contributions		365	-	-	-	-	-	-	-	-	-	-
Council cash		13,135	4,020	3,967	4,066	4,168	4,272	4,378	4,488	4,600	4,607	4,607
Borrowings		500	500	-	-	-	-	-	-	-	-	-
Total capital works expenditure		23,239	6,975	6,422	6,582	6,747	6,916	7,088	7,143	7,322	7,525	7,525

3.6 Statement of Human Resources

Staff expenditure	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure											
Employee costs - operating	10,356	10,779	10,951	11,444	11,959	12,377	12,810	13,259	13,723	14,203	14,700
Employee costs - capital	404	414	428	443	455	466	478	490	502	514	518
Total staff expenditure	10,760	11,193	11,379	11,887	12,413	12,843	13,288	13,748	14,224	14,717	15,218

3.7 Planned Human Resource Expenditure

Staff \$	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000	2035/36 \$'000
Corporate & Community Services										
Permanent full time										
Male	1,168	1,221	1,275	1,333	1,380	1,428	1,478	1,530	1,583	1,638
Female	1,160	1,212	1,267	1,324	1,370	1,418	1,468	1,519	1,572	1,627
Self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent part time										
Male	-	-	-	-	-	-	-	-	-	-
Female	1,341	1,401	1,464	1,530	1,584	1,639	1,697	1,756	1,818	1,881
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total	3,669	3,834	4,007	4,187	4,333	4,485	4,642	4,805	4,973	5,147
CEO & Council										
Permanent full time										
Male	605	632	661	690	715	740	765	792	820	849
Female	403	421	440	460	476	493	510	528	546	565
Self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent part time										
Male	30	31	33	34	35	37	38	39	41	42
Female	65	68	71	74	77	79	82	85	88	91
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total	1,103	1,153	1,205	1,259	1,303	1,348	1,396	1,444	1,495	1,547
Assets & Development Services										
Permanent full time										
Male	3,635	3,799	3,970	4,148	4,293	4,444	4,599	4,760	4,927	5,099
Female	501	524	547	572	592	612	634	656	679	703
Self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent part time										
Male	-	-	-	-	-	-	-	-	-	-
Female	330	345	360	377	390	403	418	432	447	463
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total	4,466	4,667	4,877	5,096	5,275	5,459	5,651	5,848	6,053	6,265
Casual, temporary and other expenditure	1,955	1,626	1,694	1,762	1,819	1,878	1,939	2,002	2,067	2,125
Total staff expenditure	11,193	11,279	11,783	12,304	12,730	13,171	13,627	14,099	14,588	15,084

Staff numbers	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE	2033/34 FTE	2034/35 FTE	2035/36 FTE
Corporate & Community Services										
Permanent full time										
Male	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Female	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent part time										
Male	-	-	-	-	-	-	-	-	-	-
Female	13.72	13.72	13.72	13.72	13.72	13.72	13.72	13.72	13.72	13.72
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total	33.72	33.72	33.72	33.72	33.72	33.72	33.72	33.72	33.72	33.72
CEO & Council										
Permanent full time										
Male	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Female	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent part time										
Male	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Female	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total	9.02	9.02	9.02	9.02	9.02	9.02	9.02	9.02	9.02	9.02
Assets & Development Services										
Permanent full time										
Male	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00	38.00
Female	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
Permanent part time										
Male	-	-	-	-	-	-	-	-	-	-
Female	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03
Self-described gender	-	-	-	-	-	-	-	-	-	-
Total	47.03	47.03	47.03	47.03	47.03	47.03	47.03	47.03	47.03	47.03
Casual, temporary	0.39	0.48	0.57	0.66	0.75	0.84	0.93	1.02	1.11	1.20
Total staff numbers	90.16	90.25	90.34	90.43	90.52	90.61	90.70	90.79	90.88	90.97

4. Performance Indicators

The following table highlights Council’s projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council’s 10-year financial projections and should be interpreted in the context of the organisation’s objectives and financial management principles.

Council Selected

Indicator	Measure	Forecast 2025/26	Budget 2026/27	Target 2027/28	2028/29	2029/30	2030/31	Targeted Projections						
		2031/32	2032/33	2033/34	2034/35	2035/36								
Financial forecasting														
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue	13.82%	13.29%	8.68%	7.42%	6.18%	4.94%	3.71%	2.49%	1.92%	1.35%	0.88%	-	
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to own-source revenue Interest bearing loans and borrowings / own-source revenue	3.56%	3.73%	3.34%	4.66%	1.37%	1.34%	1.30%	1.27%	1.24%	0.59%	0.58%	-	
	Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	3.56%	3.73%	3.34%	4.66%	1.37%	1.34%	1.30%	1.27%	1.24%	0.59%	0.58%	-	
	Infrastructure per head of population Value of infrastructure / Population	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	+
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)	Own-source revenue per head of population Own source revenue / Population	\$ 2,027.87	\$ 2,061.26	\$ 2,094.77	\$ 2,128.85	\$ 2,163.40	\$ 2,198.49	\$ 2,234.10	\$ 2,270.43	\$ 2,307.44	\$ 2,344.87	\$ 2,382.91	+	

Indicator	Measure	Forecast 2025/26	Budget 2026/27	Target 2027/28	2028/29	2029/30	2030/31	Targeted Projections					
		2031/32	2032/33	2033/34	2034/35	2035/36							
Financial Management													
Liquidity (sufficient working capital and cash is available to cover expenses)	Cash compared to current liabilities Cash / current liabilities	154%	142%	136%	142%	143%	142%	140%	136%	134%	132%	130%	-
Operating position (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	22%	-2%	0%	-1%	-1%	-2%	-2%	-2%	-2%	-2%	-3%	-
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property value Rate revenue / CIV of rateable properties in the municipal district	0.22%	0.23%	0.23%	0.24%	0.25%	0.25%	0.26%	0.26%	0.27%	0.28%	0.29%	+
Expenditure and revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges/no. of property assessments	\$ 1,622.34	\$ 1,677.58	\$ 1,645.62	\$ 1,614.28	\$ 1,583.53	\$ 1,553.37	\$ 1,523.78	\$ 1,494.75	\$ 1,466.28	\$ 1,438.35	\$ 1,410.96	+

Mandatory

Indicator	Measure	Forecast 2025/26	Budget 2026/27	2027/28	2028/29	2029/30	Targeted Projections							
							2030/31	2031/32	2032/33	2033/34	2034/35	2035/36		
Targetd performance indicators - service														
Governance														
Community 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	53.00	54.59	55.68	55.68	55.68	55.68	55.68	55.68	55.68	55.68	55.68	55.68	+
Environment														
Roads (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	+
Respsiveness														
Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	84.29%	87.87%	88.75%	89.64%	90.52%	90.52%	90.52%	90.52%	90.52%	90.52%	90.52%	90.52%	+
Environment														
Waste management (waste is minimised and sustainability is promoted)	Kerbside collection waste diverted from landfill Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	34.04%	34.04%	34.04%	34.04%	34.04%	34.04%	34.04%	34.04%	34.04%	34.04%	34.04%	34.04%	-

Indicator	Measure	Forecast 2025/26	Budget 2026/27	2027/28	2028/29	2029/30	Targeted Projections							
							2030/31	2031/32	2032/33	2033/34	2034/35	2035/36		
Target performance indicators - financial														
Financial Management														
Liquidity (sufficient working capital and cash is available to cover expenses)	Current assets compared to current liabilities Current assets / current liabilities	223.7%	212.7%	205.6%	220.3%	222.1%	223.0%	222.7%	221.1%	222.9%	222.4%	222.9%	222.9%	+
Financial forecasting														
Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	188.52%	83.70%	80.56%	80.56%	80.56%	80.56%	80.56%	80.56%	80.56%	79.55%	77.61%	77.61%	-
Financial Management														
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	27.36%	38.47%	38.69%	38.82%	38.96%	39.10%	39.24%	39.38%	39.52%	39.67%	39.91%	39.91%	+
Financial Management														
Expenditure and revenue level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	\$ 4,481.98	\$ 4,445.92	\$ 4,265.30	\$ 4,192.37	\$ 4,117.54	\$ 4,033.25	\$ 3,950.93	\$ 3,870.39	\$ 3,791.59	\$ 3,713.77	\$ 3,638.02	\$ 3,638.02	-

5. Strategies and Plans

5.1.1 Current Debt Position

The total amount borrowed as at 30 June 2026 is \$2.535 million.

5.1.2 Future Borrowing Requirements

The following table highlights Council's projected loan balance, including new loan repayments for the 10 years of the Financial Plan.

	Forecast /											
	Actual	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening Balance		2,535	2,577	2,560	2,097	1,370	1,186	992	789	575	351	246
Plus New Loans		500	500	-	-	-	-	-	-	-	-	-
Less Principal repayment		458	517	463	727	184	194	203	214	224	105	111
Closing Balance		2,577	2,560	2,097	1,370	1,186	992	789	575	351	246	135
Interest Payment		122	108	111	98	66	56	47	37	26	18	12

5.1.3 Performance Indicators

Council maintains its loan borrowing within prudent and management limits as demonstrated by the above performance indicators. In each case Council is well within the target parameters.

	Target	Forecast / Actual										
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
		%	%	%	%	%	%	%	%	%	%	%
Total borrowings / Rate revenue	Below 60%	15%	17%	14%	9%	7%	6%	5%	3%	2%	1%	1%
Debt servicing / Rate revenue	Below 5%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%
Debt commitment / Rate revenue	Below 10%	15%	17%	14%	9%	7%	6%	5%	3%	2%	1%	1%
Indebtedness / Own source revenue	Below 60%	14%	13%	9%	7%	6%	5%	4%	2%	2%	1%	1%

5.2 Reserves

5.2.1 Current Reserves

Recreational Land Reserve

The recreational land reserve holds funds contributed by developers for works associated with developing and improved public open space and recreational facilities within Council. Funds are contributed in accordance with Section 18 of the Subdivision Act and transfers are restricted to the purpose of creating open space such as parks, playgrounds, pavilions and other such items where it is deemed that these works should occur at a later point than the initial development. Movements - transfers to the reserve (inflows) comprise contribution income from subdividers in lieu of the 5.0% Public Open Space requirement. Transfers from the reserve (outflows) are applied to fund Open Space capital projects on an annual basis.

	Restricted	Forecast / Actual										
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening Balance		9	9	9	9	9	9	9	9	9	9	9
Transfer to reserve		-	-	-	-	-	-	-	-	-	-	-
Transfer from reserve		-	-	-	-	-	-	-	-	-	-	-
Closing balance		9	9	9	9	9	9	9	9	9	9	9

Appendix A: - Schedule of fees and user charges

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Description of Fees and Charges	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Animal Registration			
Cat Registration - Full			
Cat General ***	47.00	47.00	0.00%
Cat registered with an Approved Association	47.00	47.00	0.00%
Cat kept for Breeding on registered premises	47.00	47.00	0.00%
Cat <u>NOT</u> included above	166.00	141.00	-15.06%
Cat Registration - Pensioner Rate			
Cat General ***	24.00	24.00	0.00%
Cat registered with an Approved Association	24.00	24.00	0.00%
Cat kept for Breeding on registered premises	24.00	24.00	0.00%
Cat <u>NOT</u> included above	83.00	71.00	-14.46%
Dog Registration - Full			
Dog General ****	47.00	47.00	0.00%
Farm Working dog (Primary Production Only)	47.00	47.00	0.00%
Dog Registered with an Approved Association/Approved Training	47.00	47.00	0.00%
Dog kept for Breeding on Registered Premises	47.00	47.00	0.00%
Dog Other (Including Microchipped)	194.00	141.00	-27.32%
Dog Registration - Pensioner Rate			
Dog General ****	24.00	24.00	0.00%
Farm Working dog (Primary Production Only)	24.00	24.00	0.00%
Dog Registered with an Approved Association/Approved Training	24.00	24.00	0.00%
Dog kept for Breeding on Registered Premises	24.00	24.00	0.00%
Dog Other (Including Microchipped)	98.00	71.00	-27.55%
Dangerous, Restricted, Menacing or Guard Dog (No pension discount)	277.00	277.00	0.00%
Cat 1st Registration Period Desexed & Microshipped (Adoptions Only)	-	-	0.00%
Dog 1st Registration Period Desexed & Microshipped (Adoptions Only)	-	-	0.00%
Puppy Pending Desexing	47.00	47.00	0.00%
Puppy Pending Desexing Pensioner	24.00	24.00	0.00%
Guide Dog / Assistance Animal	-	-	0.00%
All of the above fees include a State Government Levy of \$4.00 per dog and \$4.00 per cat.			

*** Cat General = Desexed and Microchipped or Over 10 years

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Description of Fees and Charges	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
*** Dog General = Desexed and Microchipped or Over 10 years			
Compulsory Microchipping for all Newly Registered Dogs			
Compulsory Microchipping & Desexing for all Newly Registered Cats			
a) All animals registered with a Council, for the time, must be microchipped as per Legislation under the Domestic Animal Act 1994			
b) De-sexing of cats for first time registration is compulsory as per Council Resolution gazetted on the 13th November 2008 under Section 10(a) of the Domestic Animals Act 1994.			
c) Proof of microchipping and desexing is required when registering your animal.			
d) Changes to Legislation under the Domestic Animals Act 1994 came into force in May 2012. The changes provide, after 11th April 2013, for the removal of reduced registration fee for any newly registered dog or cat that is			
Domestic Animal Business Registration	332.00	332.00	0.00%
Replacement Dog/Cat Registration Tag	5.00	5.00	0.00%
Animal surrender	80.00	80.00	0.00%
General Local Law 2019			
(Permit is per year unless otherwise stated)			
Camping in a Public Place - Clause 3.3 (1)	73.00	73.00	0.00%
Permit required to camp in a Public Place			
Camping in on Private Land - Clause 3.3 (2)	73.00	73.00	0.00%
Permit required to camp on Private Land			
Temporary Dwelling - Clause 3.4	300.00	300.00	0.00%
Permit required to occupy a temporary dwelling on Private Land			
Shipping Container - Clause 3.5	180.00	180.00	0.00%
Permit required to place a Shipping Container on Private Land			
Open Air Burning - Clause 3.7	32.00	32.00	0.00%
Permit required to conduct open air burn in some areas			
Storage of Vehicles - Clause 3.14	73.00	73.00	0.00%
Permit required to store more than two unregistered vehicles if reasonably visible			
Animal Keeping - Clause 4.1	75.00	75.00	0.00%
Permit required to keep more than specified animals.			
One-off fee for keeping extra animals whilst property is still in the same ownership			

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Description of Fees and Charges	2025/26	2026/27	Fee Increase /
	Fee Inc GST	Fee Inc GST	Decrease
	\$	\$	%
Droving of Livestock - Clause 4.3	145.00	145.00	0.00%
Permit required to drove livestock on Council controlled roads			
Roadside Grazing - Clause 4.4	145.00	145.00	0.00%
Permit required to graze livestock on Council controlled roadsides			
Consumption of Liquor - Clause 6.1	25.00	25.00	0.00%
Permit required to consume alcohol in Public Place			
Street parties, festivals, events and commercial activities - Clause 6.3			
Permit required to conduct street party, festival, event or commercial activities in a Public Place <500 occupants (Fee waived if not-for-profit community event)	174.00	174.00	0.00%
Permit required to conduct street party, festival, event or commercial activities in a Public Place 500-2000 occupants (Fee waived if community event)	298.00	298.00	0.00%
Permit required to conduct street party, festival, event or commercial activities in a Public Place >2,000 occupants	451.00	451.00	0.00%
Entertainment, busking and promotion - Clause 6.4	26.00	26.00	0.00%
Permit required to perform entertainment, busk, spruik or promote business in Public Place			
Collections and Fundraising - Clause 6.5	61.00	61.00	0.00%
Permit required collections and fundraising in Public Place.			
Promotional and Educational Activity - Clause 6.4	73.00	73.00	0.00%
Permit required to spruik or promote business in Public Place			
Display and Sale of Goods - Clause 6.6	68.00	68.00	0.00%
Permit required to display and sell goods from a footpath, road or Public Place			

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Description of Fees and Charges	2025/26	2026/27	Fee Increase /
	Fee Inc GST	Fee Inc GST	Decrease
	\$	\$	%
Roadside and Itinerant Trading - Clause 6.7 (per trading event)	258.00	258.00	0.00%
Permit required for roadside and itinerant trading			
Outdoor Dining Facilities - Clause 6.8	70.00	70.00	0.00%
Permit required to place outdoor dining tables and chairs on a road, footpath or Public Place.			
Advertising Signs - 6.9	43.00	43.00	0.00%
Permit required to place an advertising sign (i.e. A-Frame) on a footpath, road, road reserve or Public Place			
Permit is per sign			
Advertising and Bill Posting - Clause 6.10	44.00	44.00	0.00%
Permit required to place an advertisement or poster on Council's land or property			
Permit is per event			
Charity Collection Bins - Clause 6.13	358.00	358.00	0.00%
Permit required to place a charity collection bin in a Public Place			
Recreation Vehicles on Public Land - Clause 6.15	358.00	358.00	0.00%
Permit required to use a recreation vehicle in a Public Place			
Development of nature strips and road reserves - Clause 7.4	145.00	145.00	0.00%
Permit required to develop a nature strip or road reserve			
Heavy Vehicles - Clause 7.5	98.00	98.00	0.00%
Permit required to keep or store a heavy vehicle upon a Council road or land or on any land in a General Residential Zone			
Occupation of roads, footpaths and council land - Clause 7.7	75.00	75.00	0.00%
Permit required to occupy a Council road, footpath or land for any works			
Permit is per week			
Community Safety and Amenity			
Additional Fees and Charges			
Impounded Dog Release Fee			
Impounded Cat Release Fee			
Impounded Dog Release Fee (Reclaimed from PSC)	67.00	67.00	0.00%
Impounded Cat Release Fee (Reclaimed from PSC)	67.00	67.00	0.00%
Impounded Dog Release Fee - Ballarat Pound	134.00	134.00	0.00%
Impounded Cat Release Fee - Ballarat Pound	134.00	134.00	0.00%
Impounded Dog Release Fee (more than once in a 12 month period)	77.00	77.00	0.00%

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Description of Fees and Charges	2025/26	2026/27	Fee Increase /
	Fee Inc GST	Fee Inc GST	Decrease
	\$	\$	%
Impounded Cat Release Fee (more than once in a 12 month period)	77.00	77.00	0.00%
Seized Dog Fee (Daily)	75.00	75.00	0.00%
Large Livestock Impound Release Fee per head (Cows & Horses and other similar sized animals - Up to 7 days)	115.00	115.00	0.00%
Small Livestock Impound Release Fee - First Animal (Sheep, goats & pigs- Up to 7 days)	58.00	58.00	0.00%
Small Livestock Impound Release Fee - Additional animal per head (Sheep, goats & pigs- Up to 7 days)	24.00	24.00	0.00%
Use of Stock Trailer when Impounding	99.00	99.00	0.00%
Vet Care/treatment, Euthanasia, Carcass Disposal or any other incurred expense		At cost	0.00%
Livestock Feed Per Head Per Day (After Seven Days)	6.00	6.00	0.00%
Transporting to the Nearest Saleyards After Day Seven of Impounding (Council Stock Trailer Only)	230.00	230.00	0.00%
Impounded Goods Release Fee (Small items i.e. signs, shopping trolleys)	64.00	64.00	0.00%
Impounded Goods Release Fee (Large items)	\$87 (if cost greater than fee then cost plus 10%)	\$87 (if cost greater than fee then cost plus 10%)	
Impounded Vehicle Release Fee	163.00	163.00	0.00%
Impounded Truck Release Fee	At Cost plus \$150	At Cost plus \$150	
Impounded Vehicle Daily Charge Fee (after first 7 days of impounding)	29.00	29.00	0.00%
Towing Fee	At cost +10 % Admin	At cost +10 % Admin	
Cat Trap Hire (Bond)	56.00	56.00	0.00%
Community Foster Care Network Registration (No pensioner discount)	23.00	23.00	0.00%
Fire Hazard Removal Administration fee (excludes contractor cost)	120.00	120.00	0.00%
	-	-	

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Description of Fees and Charges	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Room & Hall Hire			
Note: A cancellation fee of 50% of the booking charge will apply for bookings cancelled within 24 hours of the booking			
Regular bookings - weekly for a minimum of 6 months - 30% discount			
Avoca Shire Hall - Non-profit / Community Groups / Local schools (25% discount)			
Hall Only - 4 hours or less	70.00	70.00	0.00%
Hall Only - more than 4 hours	104.00	104.00	0.00%
Supper Room - 4 hours or less	19.50	19.50	0.00%
Supper Room - more than 4 hours	29.00	29.00	0.00%
Kitchen - 4 hours or less	19.50	19.50	0.00%
Kitchen - more than 4 hours	29.00	29.00	0.00%
Hall, Supper Room & Kitchen - 4 hours or less	82.00	82.00	0.00%
Hall, Supper Room & Kitchen - more than 4 hours	122.00	122.00	0.00%
Avoca Shire Hall - Casual Use			
Hall Only - 4 hours or less	93.00	95.00	2.15%
Hall Only - more than 4 hours	139.00	145.00	4.32%
Supper Room - 4 hours or less	26.00	26.50	1.92%
Supper Room - more than 4 hours	39.00	40.00	2.56%
Kitchen - 4 hours or less	26.00	26.50	1.92%
Kitchen - more than 4 hours	39.00	40.00	2.56%
Hall, Supper Room & Kitchen - 4 hours or less	109.00	115.00	5.50%
Hall, Supper Room & Kitchen - more than 4 hours	163.00	170.00	4.29%
Avoca Information Centre - Casual Use			
Large Meeting Room (RTC) - 4 hours or less	41.50	42.00	1.20%
Large Meeting Room (RTC) - all day	58.00	59.00	1.72%
Balaki Wuka Digital Hub Single Workstation - 4 hours or less	15.00	15.50	3.33%
Balaki Wuka Digital Hub Single Workstation - full day	20.00	20.50	2.50%
Balaki Wuka Digital Hub Small Office - 4 hours or less	18.00	18.50	2.78%
Balaki Wuka Digital Hub Small Office - full day	27.00	27.50	1.85%

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Description of Fees and Charges	2025/26	2026/27	Fee Increase /
	Fee Inc GST	Fee Inc GST	Decrease
	\$	\$	%
Balaki Wuka Digital Hub Whole Area - 4 hours or less	41.50	42.00	1.20%
Balaki Wuka Digital Hub Whole Area - full day	60.50	61.00	0.83%
**** Tea & Coffee can be provided at fee of \$1.50 per head			
Avoca Information Centre - Non-profit / Community Groups (25% discount)			
Large Meeting Room (RTC) - 4 hours or less	31.00	31.00	0.00%
Large Meeting Room (RTC) - all day	44.00	44.00	0.00%
Balaki Wuka Digital Hub Single Workstation - 4 hours or less	11.00	11.00	0.00%
Balaki Wuka Digital Hub Single Workstation - full day	15.00	15.00	0.00%
Balaki Wuka Digital Hub Small Office - 4 hours or less	13.50	13.50	0.00%
Balaki Wuka Digital Hub Small Office - full day	20.00	20.00	0.00%
Balaki Wuka Digital Hub Whole Area - 4 hours or less	31.00	31.00	0.00%
Balaki Wuka Digital Hub Whole Area - full day	45.00	45.00	0.00%
**** Tea & Coffee can be provided at fee of \$1.50 per head			
FDC Educator Fee			
Session Hire of Avoca Facility	17.00	17.00	0.00%
Avoca Community Centre (Senior Citizens Building) - Casual Users			
Meeting room - 4 hours or less	38.00	38.50	1.32%
Meeting room - more than 4 hours	57.00	58.00	1.75%
Hall - 4 hours or less	51.50	52.50	1.94%
Hall - more than 4 hours	77.00	78.00	1.30%
Allied Health Room - 4 hours or less	20.00	20.50	2.50%
Allied Health Room - more than 4 hours	30.00	30.50	1.67%
Kitchen Extra if using full facilities i.e. Meal - 4 hours or less	26.00	26.50	1.92%
Kitchen Extra if using full facilities i.e. Meal - more than 4 hours	39.00	40.00	2.56%
Avoca Community Centre (Senior Citizens Building) - Non-Profit / Community Groups (25% discount)			
Meeting room - 4 hours or less	28.50	29.00	1.75%
Meeting room - more than 4 hours	42.50	43.00	1.18%
Hall - 4 hours or less	38.50	39.00	1.30%

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Description of Fees and Charges	2025/26	2026/27	Fee Increase /
	Fee Inc GST	Fee Inc GST	Decrease
	\$	\$	%
Hall - more than 4 hours	58.00	59.00	1.72%
Allied Health Room - 4 hours or less	15.00	15.25	1.67%
Allied Health Room - more than 4 hours	22.50	23.00	2.22%
Kitchen Extra if using full facilities i.e. Meal - 4 hours or less	19.50	20.00	2.56%
Kitchen Extra if using full facilities i.e. Meal - more than 4 hours	30.00	30.50	1.67%
Hall - dance lessons (all day)	31.00	31.50	1.61%
Beaufort Shire Hall - Casual Use			
Hall Only - 4 hours or less	93.00	94.00	1.08%
Hall Only - more than 4 hours	139.00	145.00	4.32%
Hall & Kitchen - 4 hours or less	95.00	100.00	5.26%
Hall & Kitchen - more than 4 hours	142.00	147.00	3.52%
Kitchen only - 4 hours or less	26.00	26.50	1.92%
Kitchen only - more than 4 hours	39.00	39.50	1.28%
Beaufort Shire Hall - Non-Profit / Community Groups / Local Schools (25% discount)			
Hall Only - 4 hours or less	70.00	70.00	0.00%
Hall Only - more than 4 hours	104.00	104.00	0.00%
Hall only (where already booked for Deb Balls, Concerts etc) - rehearsals, preparation and set-up - 4 hours or less	22.00	22.00	0.00%
Hall & Kitchen - 4 hours or less	72.00	72.00	0.00%
Hall & Kitchen - more than 4 hours	106.00	106.00	0.00%
Kitchen only - 4 hours or less	19.50	19.50	0.00%
Kitchen only - more than 4 hours	29.00	29.00	0.00%
Beaufort Community Resource Centre - Casual Use			
Trafford Room - 4 hours or less	41.50	42.00	1.20%
Trafford Room - more than 4 hours	58.00	59.00	1.72%
Small Meeting Room - 4 hours or less	35.00	35.50	1.43%
Small Meeting Room - more than 4 hours	52.50	55.00	4.76%
Computer Room (Includes internet access) -- 4 hours or less	35.00	35.50	1.43%
Computer Room (Includes internet access) -- more than 4 hours	52.50	53.50	1.90%

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Description of Fees and Charges	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
**** Tea & Coffee can be provided at fee of \$1.50 per head			
Beaufort Community Resource Centre - Non-Profit / Community Groups			
Trafford Room - 4 hours or less	31.00	31.00	0.00%
Trafford Room - more than 4 hours	43.50	43.50	0.00%
Small Meeting Room - 4 hours or less	26.50	26.50	0.00%
Small Meeting Room - more than 4 hours	39.00	39.00	0.00%
Computer Room (Includes internet access) -- 4 hours or less	26.50	26.50	0.00%
Computer Room (Includes internet access) -- more than 4 hours	39.00	39.00	0.00%
**** Tea & Coffee can be provided at fee of \$1.20 per head			
Beeripmo Centre - Casual Use			
Meeting Space B (half main room) - 4 hours or less	70.00	71.00	1.43%
Meeting Space B (half main room) - more than 4 hours	98.00	100.00	2.04%
Meeting Space A (whole main room) - 4 hours or less	122.50	125.00	2.04%
Meeting Space A (whole main room) - more than 4 hours	184.00	185.00	0.54%
Beeripmo Centre - Non-Profit / Community Groups (25% discount)			
Meeting Space B (half main room) - 4 hours or less	48.00	48.00	0.00%
Meeting Space B (half main room) - more than 4 hours	72.00	72.00	0.00%
Meeting Space A (whole main room) - 4 hours or less	92.00	92.00	0.00%
Meeting Space A (whole main room) - more than 4 hours	138.00	138.00	0.00%
Bonds/Security Depots - Venue Hire			
Hall Hire - Security Deposit	300.00	300.00	0.00%
Hall Hire - Security Deposit (with Alcohol)	1,000.00	1,000.00	0.00%
Beaufort Hall Cleaning Bond	125.00	125.00	0.00%
Public Liability Insurance - Halls	27.00	30.00	11.11%
Cleaning Charges (venue hire) - option for Council to organise your post-event cleaning			
Halls or large rooms (Shire Halls, Beeripmo, Senior Citizens)	90.00	100.00	11.11%

Appendix A: - Schedule of fees and user charges

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Description of Fees and Charges	2025/26	2026/27	Fee Increase /
	Fee Inc GST	Fee Inc GST	Decrease
	\$	\$	%
Kitchens	120.00	130.00	8.33%
Small-medium rooms (meeting rooms, Gunga Hub, Trafford Room)	60.00	65.00	8.33%
Cleaning Charges (venue hire) - cleaning charge for venues left in an unsatisfactory manner post-event			
Halls or large rooms (Shire Halls, Beeripmo, Senior Citizens)	103.00	110.00	6.80%
Kitchens	136.00	140.00	2.94%
Small-medium rooms (meeting rooms, Gunga Hub, Trafford Room)	68.00	70.00	2.94%
Other Hire Services			
<i>Note: A cancellation fee of 50% of the booking charge will apply for bookings cancelled within 24 hours of the booking</i>			
Avoca Community Car (for medical appointments or similar only)			
<i>Note: Bookings are no longer available to Melbourne or Geelong</i>			
From Avoca to Maryborough	26.00	26.00	0.00%
From Avoca to Ballarat/Ararat/Stawell	41.50	50.00	20.48%
Library Services (Avoca and Beaufort)			
Fines - per day/per item up to \$5.00 maximum	-	-	
Holds - maximum 30 per person per year.	-	-	
Library card replacements	3.25	3.25	0.00%
Lost or damaged items - replacement cost plus processing fee			
Processing fee for lost or damaged items	9.00	9.00	0.00%
Inter Library Loans - Public Library	4.25	4.25	0.00%
Inter Library Loans - Univerity or National Libraries	21.50	21.50	0.00%
Debt collection charge	18.50	18.50	0.00%
Private Book Club - per club per year	170.00	170.00	0.00%
Private Book Club - per person (member) per year	55.00	55.00	0.00%
Photocopying - casual			
A4 per copy - Black & White	0.30	0.30	0.00%

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Description of Fees and Charges	2025/26	2026/27	Fee Increase /
	Fee Inc GST	Fee Inc GST	Decrease
	\$	\$	%
A4 per copy - Colour	0.50	0.50	0.00%
A3 per copy - Black & White	0.50	0.50	0.00%
A3 per copy - Colour	0.75	0.75	0.00%
Photocopying - community groups			
A4 per copy - Black & White	0.25	0.25	0.00%
A4 per copy - Colour	0.40	0.40	0.00%
A3 per copy - Black & White	0.50	0.50	0.00%
A3 per copy - Colour	0.64	0.64	0.00%
Faxing/Emailing/Scanning			
Emails/Scanning/Faxing			0.00%
Laminating - A4	2.50	2.50	0.00%
Laminating - A3	4.40	4.40	0.00%
Receiving Fac Pages - per page/side	0.30	0.30	0.00%
Texts/Books			
Flowers of the fields	10.00	10.00	0.00%
Building Control			
Works Within the Shire			
Class 1A - Dwellings - New (Inc. Garage & Verandah)			
Up to \$150,000	2,169.00	2,169.00	0.00%
\$150,001 - \$200,000	2,868.00	2,868.00	0.00%
\$200,001 - \$250,000	3,240.00	3,240.00	0.00%
\$250,001 - \$300,000	3,870.00	3,870.00	0.00%
>\$300,000	By negotiation	By negotiation	
Class 1A - Dwellings - Extensions/Alterations (Inc. Demolitions)			
Up to \$10,000 - Maximum	800.00	800.00	0.00%
\$10,001 - \$20,000	981.00	981.00	0.00%
\$20,001 - \$50,000	1,353.00	1,353.00	0.00%
\$50,001 - \$100,000	1,888.00	1,888.00	0.00%

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Description of Fees and Charges	2025/26	2026/27	Fee Increase /
	Fee Inc GST	Fee Inc GST	Decrease
	\$	\$	%
\$100,001 - \$150,000	2,413.00	2,413.00	0.00%
>\$150,000	2,413.00	2,413.00	0.00%
+ (Value - \$150,000)/105			

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Description of Fees and Charges	2025/26	2026/27	Fee Increase /
	Fee Inc GST	Fee Inc GST	Decrease
	\$	\$	%
Class 1A - Internal Alterations & Minor Works			
Up to \$10,000 (maximum)	573.00	573.00	0.00%
\$10,001 - \$20,000	816.00	816.00	0.00%
\$20,001 - \$50,000	1,185.00	1,185.00	0.00%
\$50,001 - \$100,000	1,471.00	1,471.00	0.00%
>\$100,000	1,471.00	1,471.00	0.00%
+ (Value - \$100,000)/110	1,471.00	1,471.00	0.00%
Class 1B & 2-9 Residential & Commercial works other than Class 1A			
Up to \$5,000		By Negotiation	
\$5,001 - \$15,000		By Negotiation	
\$15,001 - \$30,000		By Negotiation	
\$30,001 - \$100,000		By Negotiation	
\$100,001 - \$500,000		By Negotiation	
\$500,001 - \$2M		By Negotiation	
Over \$2M		By Negotiation	
For Classes 1A, 1B and 2-9		By Negotiation	
Class 10A/10B Garages/Carports/Pool/Fences etc.			
Up to \$5,000	619.00	619.00	0.00%
\$5,001 - \$10,000	830.00	830.00	0.00%
\$10,001 - \$20,000	981.00	981.00	0.00%
\$20,001 - \$50,000	1,191.00	1,191.00	0.00%
\$50,001 - \$100,000	1,471.00	1,471.00	0.00%
>\$100,000	1,471.00	1,471.00	0.00%
+ (Value - \$100,000)/110			
For Classes 10A and 10B works up to the value of \$5,000			
Pool Fence Only	596.00	596.00	0.00%
Additional Inspections			
Domestic	293.00	293.00	0.00%
Commercial	434.00	434.00	0.00%

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Description of Fees and Charges	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Building Other			
Class 10A Farm Shed Exemption Under Regulation 280		461.40	
Class 10A Farm Shed Exemption Under Regulation 280 (retrospective)		922.80	
Amendment and/or Extension of Building Permits, or Amendment of Approved Plans	293.00	293.00	0.00%
Building Notice	771.00	771.00	0.00%
Building Order	526.00	526.00	0.00%
Emergency Order	526.00	526.00	0.00%
* - Subject to discretion of the Municipal Building Surveyor			
Temporary Structure Siting Approval	526.00	526.00	0.00%
Places of Public Entertainment (POPE) application - Up to 5000 occupants (up to 3 structures)	933.00	933.00	0.00%
Places of Public Entertainment (POPE) application - More than 5000 occupants (up to 3 structures)	1,222.00	1,222.00	0.00%
Places of Public Entertainment (POPE) additional structure fee / structure	261.00	261.00	0.00%
Places of Public Entertainment (POPE) application amendment (minor)	261.00	261.00	0.00%
Places of Public Entertainment (POPE) application amendment (major)	505.00	505.00	0.00%
Subdivision Statements for Buildings - Regulation 503(2)	340.00	340.00	0.00%
Pool Safety Fence Inspection	464.00	464.00	0.00%
Provide Copy of Building Permit or Occupancy Permit (with owner's consent)	82.00	82.00	0.00%
Provide Copy of Building Permit including plans (with owner's consent)	124.00	124.00	0.00%
Post 10 Year Archival Search	176.00	176.00	0.00%
Illegal Works/ Resolution of Works without a Permit			
House/Dwelling			
Additions/Alterations			
Carports/Garages/Verandah			
Minor Alterations			
Building Miscellaneous			

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Description of Fees and Charges	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Private Inspections	\$240.00 plus \$0.95per kilometre travelled	\$240.00 plus \$0.95per kilometre travelled	

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Description of Fees and Charges	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Domestic Works - Outside the Shire			
Debt Collection			
Debt collection agency lodgement fee	28.00	28.00	0.00%
Fire Hazards Removal			
The rates below are for grass cutting only. Additional charges may apply if there is significant quantities of heavy plant growth or weeds that cannot be cleared with a conventional mower or small slasher. Additional charges may also apply to remove other hazardous materials not including vegetation.			
Failure to kept property free of Fire hazards			
Vacant Land - Under 1000 s.m	596.00	596.00	0.00%
Vacant Land - Under 1000 s.m to 1 Ha (10,000 s.m.)	894.00	894.00	0.00%
Vacant Land - More than 1 Ha (10,000 s.m.) to 2 Ha (20,000 s.m.)	1,190.00	1,190.00	0.00%
Vacant Land over 2 Ha & subject to size will be a minimum	1,487.00	1,487.00	0.00%
Residential sites (with buildings) of less than 1 Ha	894.00	894.00	0.00%
Residential sites (with buildings) of over 1 Ha & subject to size a minimum	1,487.00	1,487.00	0.00%
Commercial and Farm sites (minimum Charge)	1,487.00	1,487.00	0.00%

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Description of Fees and Charges	2025/26	2026/27	Fee Increase /
	Fee Inc GST	Fee Inc GST	Decrease
	\$	\$	%
Food Premises & Environmental Health			
Septic Tank Inspection Fees - Requested Inspection and Report	87.00	87.00	0.00%
Septic Plan Search / Archive recovery	344.00	344.00	0.00%
	170.00	170.00	0.00%
Food premises & Food vehicles			
Premises selling food by retail in sealed packages only			
Renewal of Premises			
Class 1	446.00	446.00	0.00%
Class 2 - Supermarkets	481.00	481.00	0.00%
Class 2 - Others1	385.00	385.00	0.00%
Class 3	281.00	281.00	0.00%
Community Groups	145.00	145.00	0.00%
New Premises - 150% of Renewal Fee			
Transfer premises - 50% of Renewal Fee			
<u>Mobile and Temporary Food Premises (Streatrader)</u>			
Renewal of Premises			
Class 2 Mobile Food Premises	481.00	481.00	0.00%
Class 3 Mobile Food Premises	281.00	281.00	0.00%
Class 2 Temporary Food Premises	194.00	194.00	0.00%
Class 3 Temporary Food Premises	142.00	142.00	0.00%
Class 2 or Class 3 Mobile Food Premises (Community Groups)	145.00	145.00	0.00%
Class 2 or Class 3 Temporary Food Premises (Community Groups)	74.00	74.00	0.00%
Dual Registration - Food Premises with another Fixed/Mobile/Temporary Food Registration - registration fee for each extra registration	110.00	110.00	0.00%
Dual Registration - Community Group Food Premises with Streatrader/Temporary Food Registration	56.00	56.00	0.00%

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Description of Fees and Charges	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
New Premises - 150% of Renewal Fee			
Transfer premises - 50% of Renewal Fee			
Inspection and Report			
Inspection of Temporary/Itinerant Premises	250.00	250.00	0.00%
Additional inspection fee		250.00	
Public Health & Wellbeing Act			
Premises required to be registered Pursuant to Section 366c of the Health Act. (<i>Hairdressers, Ear-Piercing, Tattooists</i>)		245.00	
Prescribed Accommodation Houses (<i>Premises which are able to be or are currently registered under both the Health Act and Food Act, e.g. Hotel, only one registration fee to apply</i>)		245.00	
Renewal of Premises			
Registration Fee - Hair & Beauty Premises	245.00	245.00	0.00%
Registration Fee - Prescribed Accommodation Premises	245.00	245.00	0.00%
Category 1 Aquatic	387.00	387.00	0.00%
Premises with another Registration (Food &/or Accom &/or Health) - registration fee for each extra registration	103.00	103.00	0.00%
FDC Educator Fee			
Session Hire of Avoca Facility	16.00	16.00	0.00%
Land Information Certificate - Priority			
Immediate turnaround (<24 hours) (Charge in addition to statutory certificate fee)	76.00	78.00	2.63%

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Description of Fees and Charges	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Planning			
Non Statutory Planning Fee Schedule			
Notices in local Newspapers		At cost	
Advertising		\$150 flats fee includes sign and first 20 notices, then \$8 per letter	
Written Planning Advice	157.00	157.00	0.00%
Copies of Planning permits and plans	210.00	100.00	-52.38%
First request for extension of time (under S.69 of the P&E Act)	210.00	210.00	0.00%
Second request for extension of time (under S.69 of the P&E Act)	312.00	312.00	0.00%
Subsequent requests for extension of time (under S.69 of the P&E Act)	460.00	460.00	0.00%
Secondary Consent Amendment	210.00	300.00	42.86%
Certificate of Title Search	117.00	117.00	0.00%
Certificate of Compliance		300.00	
Satisfaction Matters, ie development plans etc		300.00	
Pools (Council)			
Admission Prices			
Adult	7.00	7.00	0.00%
Child	5.00	5.00	0.00%
Concession	6.00	6.00	0.00%
Family (as recorded on Medicare Card)	15.00	15.00	0.00%
Season Passes			
Adult	82.00	82.00	0.00%
Child	56.00	56.00	0.00%
Concession	59.00	59.00	0.00%
Family (as recorded on Medicare Card)	91.00	91.00	0.00%
Private Works	Cost of Job + 45% + GST	Cost of Job + 45% + GST	

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Description of Fees and Charges	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Property & Revenue			
*Discretionary fee to be applied in certain circumstances to recover administration costs for rate refunds	-	-	0.00%
Rates Searches	77.00	80.00	3.90%
Priority LIC	107.60	111.00	3.16%
Swimming Pools & Safety Barriers			
Swimming Pool Inspection	1,002.00	1,002.00	0.00%

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Description of Fees and Charges	2025/26	2026/27	Fee Increase /
	Fee Inc GST	Fee Inc GST	Decrease
	\$	\$	%
Tender Documents			
Hard Copy/PDF Sent	77.00	77.00	0.00%
Electronic download from Tenderlink			0.00%
Waste			
Residents/Ratepayers are entitled to free disposal of domestic quantities of waste at transfer stations. Subject to the conditions:			
<ul style="list-style-type: none"> • limited to one free of charge trip to the transfer station per residents/ratepayers per day; • up to one 6x4 trailer or ute load free of charge; and • Residents/Ratepayers will need to supply either a rate notice or driver's licence at gate to dump for free 			
The below charges apply to non-residents/non-ratepayers or for commercial quantities of waste			
Transfer Station Fees (Beaufort, Avoca, Landsborough & Snake Valley)			
Car/Boot Load (1/2m3 max) - Recyclables/Household Domestic Waste	33.00	33.00	0.00%
Utility or 6x4 Trailer (1.0m3 max) - Recyclables/Household Domestic Waste	66.00	66.00	0.00%
Approved Greenwaste (separated) (1.0m3 max)	33.00	33.00	0.00%
Tyres			
Car	14.00	14.00	0.00%
Truck	40.00	40.00	0.00%
Tractor Small (up to 1m diameter)	160.00	160.00	0.00%
Tractor Large (over 1m diameter)	410.00	410.00	0.00%
Contaminated tyre with Rim (additional)	25.00	25.00	0.00%
Other			
Oil (waste automotive oil domestic quantities only - maximum 20 litres)	6.00	6.00	0.00%
Single or large mattresses	26.00	26.00	0.00%
Bed base	NA	NA	0.00%
E waste - Per Item	No Charge	No Charge	0.00%
Batteries (domestic & car/truck)	No Charge	No Charge	
Scrap Steel	No Charge	No Charge	

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Description of Fees and Charges	2025/26	2026/27	Fee Increase /
	Fee Inc GST	Fee Inc GST	Decrease
	\$	\$	%
DrumMuster	No Charge	No Charge	
Fridges & Freezers (only accepted if degased correctly)	No Charge	No Charge	
Gas Bottles (not accepted)	NA	NA	
Concrete (not accepted)	NA	NA	
Clean fill (not accepted)	NA	NA	
Paint (not accepted)	NA	NA	
Asbestos or building waste (not accepted)			
Additional Kerbside Collection Services			
S54 - Extra Landfill Bin	150.00	150.00	0.00%
S55 - Extra Recycling Bin	75.00	75.00	0.00%
S56 - Extra Glass Bin	50.00	50.00	0.00%
S57 - Extra Greenwaste Bin	75.00	75.00	0.00%

EMERGENCY WATER SUPPLY PERMIT

10 kL - 3 month permit	30.00	31.00	3.33%
25kL - 3 month permit	60.00	62.00	3.33%
50kL - 3 month permit	110.00	114.00	3.64%
50 kL - 6 month permit	120.00	124.00	3.33%
100 kL - 6 month permit	220.00	228.00	3.64%