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**Pyrenees**  
Shire Council

# COUNCIL PLAN 2025-2029

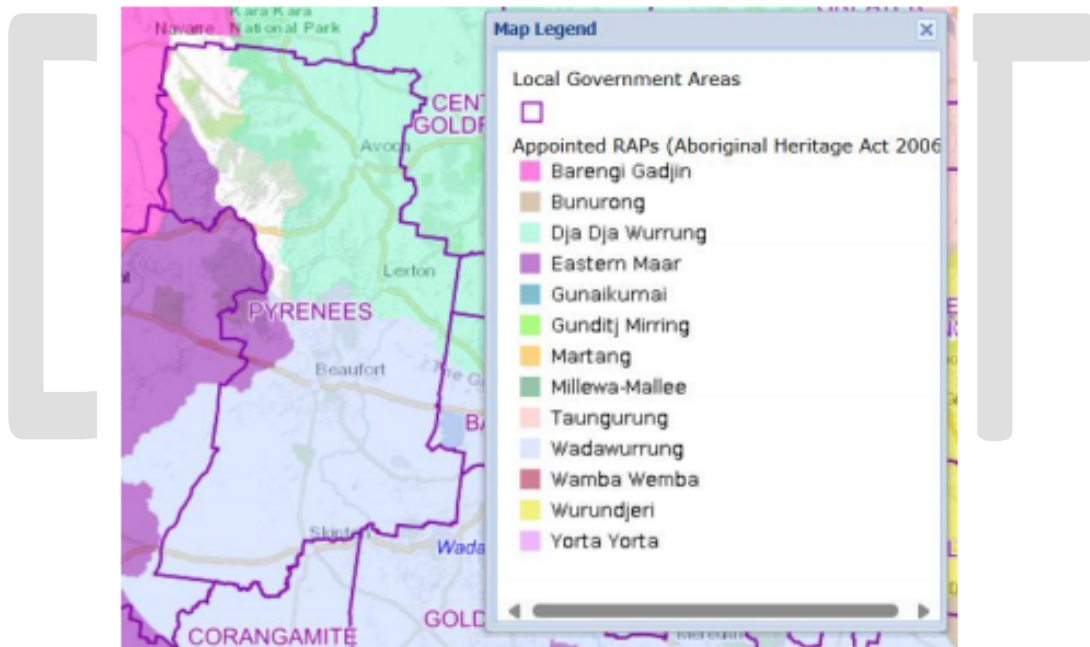
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*We acknowledge the people past and present of the Wadawurrung, Dja Dja Wurrung, Eastern Maar and Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk Nations, whose land and waters the Pyrenees Shire operates on. We pay our respects to their Ancestors and Elders, recognise and respect their customers, stewardship and continuing connection to Country.*





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## VISION

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### **Council's Vision 2025-2029**

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.

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.

### **Community Vision 2021-2031**

Our Vision is for inclusive, happy and healthy connected communities that create sustainable and welcoming townships, natural environments and rural areas.

We attract diversity through promoting innovation, growth and partnerships, while addressing climate and community needs such as reliable and responsive infrastructure, affordable services and housing whilst protecting our natural environments.



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## Underpinning Principles

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### **1. Community-Centric and Responsive Culture**

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

### **2. Effective and Transparent Communication**

Council ensures timely, clear, and constructive communication with the community, valuing local knowledge and fostering open dialogue.

### **3. Collaboration and Accountability**

Council promotes internal and external collaboration to achieve optimal 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 community needs, prioritising strategic alignment, outdoor maintenance, and long-term sustainability in all projects.



## 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, and engage with Traditional Owners 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 enjoying the natural and cultural environment

- A. Preserve and manage biodiversity, cultural values 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, communities and Traditional Owners 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: Plan for and Build 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. Eliminate communication blackspots 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 and Traditional Owners to facilitate appropriate land use planning outcomes.
- D. Advocate for / action 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. Work with DJAARA to identify shared outcomes and mutual benefits that can be achieved through delivering on goals and objectives in the DJAARA's Country Plan, Dhelkunya Dja, seeking to align DJAARA and other Traditional Owner goals with Council planning, policy and service delivery.
- D. Ensure timely, clear, and consistent communication and build strong community relationships, underpinned by transparency and meaningful engagement.
- E. Deliver high quality services and maintain public spaces efficiently, applying a strategic lens to all projects, and continuously improving systems and resource allocation.



## Key Performance Measures

Pillar 1: Measures - Supporting and growing 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 (all council average 2023/24 - 67.7%)		Local Government Performance Reporting
	>90% of applicants rate their overall experience as good or excellent.		Planning Applicant Satisfaction Survey 2025
d. Community Action Plans	15 community actions plans updated and agreed in collaboration with the relevant community over 4 years.		Project Status Reporting
	>\$50,000 per year allocated to implementation of community action plan initiatives through Council's community funding program.		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 - Promoting 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

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.

Pillar 3: Measures - Preserving, promoting and enjoying 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



Pillar 3: Measures - Preserving, promoting and enjoying the natural environment		Source
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

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



Pillar 5: Measures - Community-Centric Leadership and Proactive Service Delivery		Source
	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. Traditional Owner engagement	Number of partnerships or collaborations with Traditional Owners on strategic planning or development.	Project Engagement Reporting
e. Overall Council direction	3% improvement in community satisfaction scores for Overall Council Direction (2024 – 43)	Local Government Performance Reporting
f. Staff development and engagement	3% improvement in staff satisfaction and engagement survey results.	Annual staff survey
g. Technology utilisation	Increase in online service adoption rates by the community	Website interaction statistics



**Pyrenees**  
Shire Council

# Revenue and Rating Plan

2025-26

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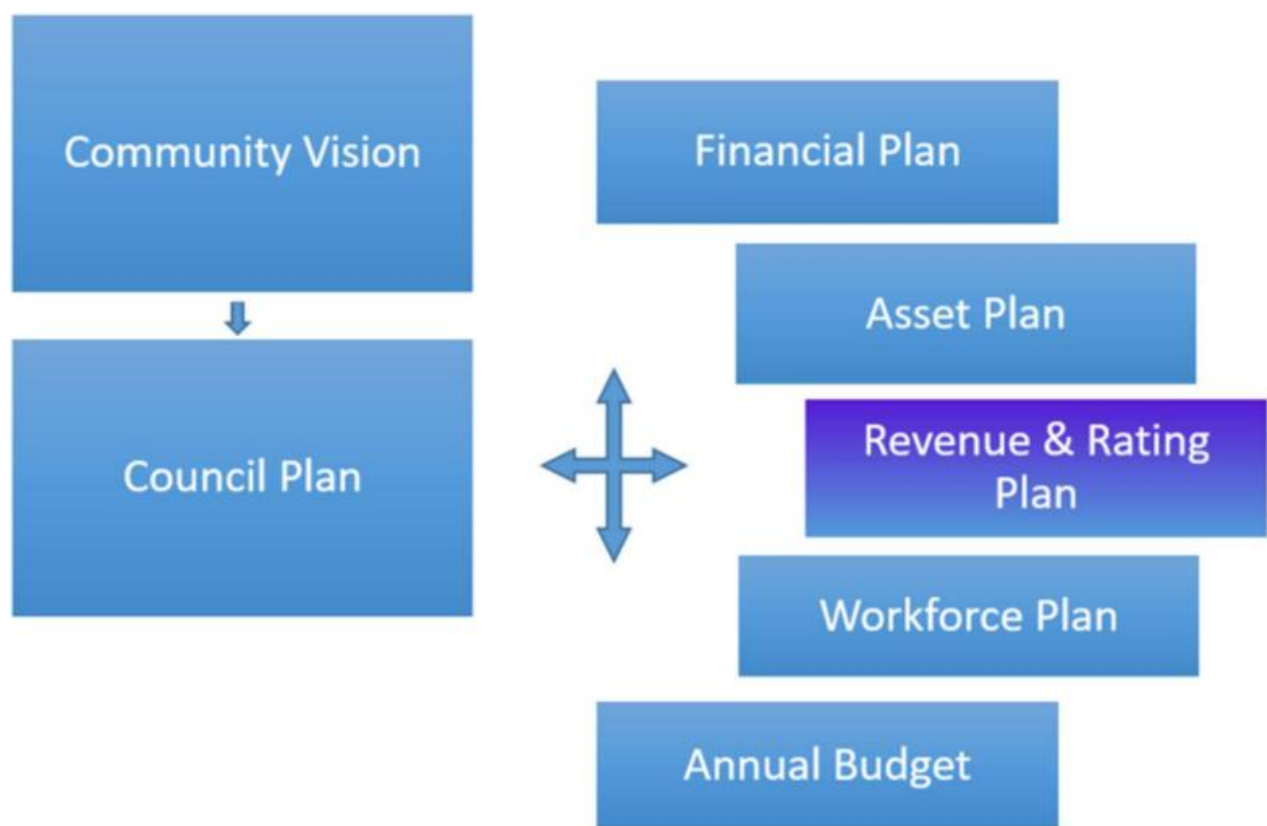


## 1.1 Purpose

The Local Government Act 2020 requires each council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for Pyrenees Shire Council which in conjunction with other income sources will adequately finance the objectives in the council plan.

This plan is an important part of Council's integrated planning framework. Strategies outlined in this plan align with the objectives contained in the Council Plan and will feed into our budgeting and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework



## 1.2 Introduction

Council provides a number of services and facilities to our local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.

Council's revenue sources include:

- Rates and Charges
- Grants from other levels of Government
- Statutory Fees and Fines
- User Fees
- Cash and non-cash contributions from other parties (i.e. developers)
- Interest from investments
- Sale of Assets Rates are the most significant revenue source for Council and make up over 50% of its annual income.
- 

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability. The FGRS continues to restrict Council's ability to raise revenue above the rate cap unless application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council. This strategy will address Council's reliance on rate income and provide options to actively reduce that reliance.

Council provides a wide range of services to the community, often for a fee or charge. The nature of these fees and charges generally depends on whether they relate to statutory or discretionary services. Some of these, such as statutory planning fees are set by State Government statute and are commonly known as regulatory fees. In these cases, councils usually have no control over service pricing. However, in relation to other services, Council has the ability to set a fee or charge and will set that fee based on the principles outlined in this Revenue and Rating Plan.

Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions. It is important for Council to be clear about what grants it intends to apply for, and the obligations that grants create in the delivery of services or infrastructure.

## 1.3 Community Engagement

The Revenue and Rating Plan outlines Council's decision-making process on how revenues are calculated and collected. The following public consultation process will be followed to ensure due consideration and feedback is received from relevant stakeholders.

Revenue and Rating Plan community engagement process:

- Draft Revenue and Rating Plan prepared by officers;
- Draft Revenue and Rating Plan placed on public exhibition after Council meeting in May for a period of 28 days and calling for feedback;
- Community engagement through local news outlets and social media;
- Hearing from community members wanting to speak to their feedback in June; and
- Draft Revenue and Rating Plan (with any revisions) presented to Council meeting in June for adoption.

This is conducted as part of the community engagement process for the annual budget.

## 1.4 Rates and Charges

Rates are property taxes that allow Council to raise revenue to fund essential public services to cater to their municipal population. Importantly, it is a taxation system that includes flexibility for councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Council has an option of a rating structure comprised of three key elements. These are:

- General Rates – Based on property values, which are indicative of capacity to pay and form the central basis of rating under the Local Government Act 1989;
- Service Charges - A 'user pays' component for council services to reflect benefits provided by Council to ratepayers who benefit from a service; and
- Municipal Charge - A 'fixed rate' portion per property to cover some of the administrative costs of Council.

The formula for calculating General Rates, excluding any additional charges, arrears or additional supplementary rates is:

- Valuation  $\times$  Rate in the Dollar

The rate in the dollar is included in Council's annual budget.

Rates and charges are an important source of revenue, accounting for over 56% of operating revenue received by Council. The collection of rates is an important factor in funding Council services.

Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both existing and additional service delivery and the increasing costs related to providing Council services.

Council currently only applies a service charge for the collection and disposal of refuse on non-ratable properties.

Council currently does not levy a municipal charge.

### 1.4.1 Rating Legislation

The legislative framework set out in the Local Government Act 1989 determines council's ability to develop a rating system. The framework provides significant flexibility for Council to tailor a system that suits its needs.

Section 155 of the Local Government Act 1989 provides that a Council may declare the following rates and charges on ratable land:

- General rates under Section 158
- Municipal charges under Section 159
- Service rates and charges under Section 162
- Special rates and charges under Section 163

The recommended strategy in relation to municipal charges, service rates and charges and special rates and charges are discussed later in this document.

In raising Council rates, Council is required to primarily use the valuation of the ratable property to levy rates. Section 157 (1) of the Local Government Act 1989 provides Council with three choices in terms of which valuation base to utilise. They are:

- Site Valuation (SV),
- Capital Improved Valuation (CIV) and
- Net Annual Value (NAV).

The advantages and disadvantages of the respective valuation basis are discussed further in this document. Whilst this document outlines Council's strategy regarding rates revenue, rates data will be contained in the Council's Annual Budget as required by the Local Government Act 2020.

Section 94(2) of the Local Government Act 2020 states that Council must adopt a budget by 30 June each year (or at another time fixed by the Minister) to include:

- a) the total amount that the Council intends to raise by rates and charges;
- b) a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;
- c) a description of any fixed component of the rates, if applicable;
- d) if the Council proposes to declare a uniform rate, the matters specified in section 160 of the Local Government Act 1989;
- e) if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the Local Government Act 1989;

Section 94(3) of the Local Government Act 2020 also states that Council must ensure that, if applicable, the budget also contains a statement –

- a) that the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
- b) that the Council has made an application to the ESC for a special order and is waiting for the outcome of the application; or
- c) that a special Order has been made in respect of the Council and specifying the average rate cap that applies for the financial year or any other financial year.

This plan outlines the principles and strategic framework that Council will utilise in calculating and distributing the rating burden to property owners, however, the quantum of rate revenue will be determined in the annual budget.

## 1.4.2 Rating Principles

### **Taxation Principles:**

When developing a rating strategy, a Council should give consideration to the following good practice taxation principles:

- Wealth Tax
- Equity
- Efficiency
- Simplicity
- Benefit
- Capacity to Pay
- Diversity.

### **Wealth Tax**

Wealth refers to the total value reflected in property and investments and income directed to day-to-day living.

Local government is limited to taxing one component of wealth through rates, which are a wealth tax determined on the value of property.

This approach implies that the rates paid relate directly to the value of a ratepayer's real property – the stored 'wealth' or unrealised capital gains inherent in land and buildings. It is acknowledged that this methodology has no correlation to the actual consumption of services or the perceived benefits derived by the individual ratepayer. This methodology also does not account for the percentage of the property might be owned by the ratepayer compared to a financial institution that owns a mortgage over the property.

As a small, rural council, Pyrenees Shire Council is limited to this form of taxation and considers the application of other rating tools; such as differential rating, waivers and deferrals, are more effective in moderating the effect of property value on the level of rates paid and making the system more equitable, in addition to considering other factors such as the capacity to pay.

### **Equity**

Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation). Vertical equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a "relativity" dimension to the fairness of the tax burden).

### **Efficiency**

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by a tax.

The economic efficiency in revenue collection is largely influenced by price and administration costs. A simple rating system may be more transparent and minimise administration costs. However, it is also possible for a simple rating system to be costly if it proves to be unpopular and results in increased appeals and higher collection costs. Therefore, a mix of rates revenue and user charges is applied to fund a variety of Council services.



### **Simplicity**

This represents how easily a rates system can be understood by ratepayers and the practicality and ease of administration.

It is acknowledged that the overarching rating system is complex and not easily understood by all ratepayers – particularly where a rate capping percentage is not directly transferable to the actual annual increases or decreases in an individual property's rates payable which are influenced by valuation changes and the differentials determined by Council.

From an administration perspective, rates are generally simple to administer since they are based on a clear information source (property values) and levied on a tangible good, i.e. land and improvements.

### **Benefit**

The context of 'benefit' is the extent to which there is a nexus or relationship between consumption/benefit and the rate burden.

In practice, the application of the benefit principle to Council rates requires the complex and costly process of measuring the relative levels of access and consumption across the full range of Council services, as well as regularly conducting in-depth analyses on service access, consumption patterns and costs in order to attempt to review the level of benefit.

As an alternative, Council believes that user charges, special rates and charges, and service rates and charges – i.e. user pays where appropriate - serve as better pricing instruments in dealing with the issue of benefit.

### **Capacity to Pay**

In its rating strategy, Council has always considered the "capacity to pay" principle as one of the primary arguments in its setting of differential rates and strives to incorporate the following factors in its rating decisions:

- Distribution of income and wealth across the municipality,
- Size of businesses and council services used or consumed,
- Assessment of the poor and disadvantaged in the community (single renting pensioners and unemployed as well as home-owning pensioners),
- Property profiles within the municipality, such as agricultural land, vacant landowners, investors, owners of large blocks or small blocks,
- Review of the rating of specific uses such as charities and not for profit organisations,
- Assumptions about the relative capacities of different types of property owners, e.g. pensioners versus single-income families with little home equity,
- Proportion of small/large/heavy/light/rural business in the economy,
- Comparison of similar rates – e.g. a small business with a house versus family farm,
- Appropriateness of rebates for addressing environmental problems,
- Benchmarking Council's rates against similar-sized councils and identifying reasons for differences, and
- Benefit of extra program funding – i.e. which property owners are benefitting, and which ones are disadvantaged.

Although Council believes that a fair rating strategy should ideally explain the differences in the rates paid by different classes of property on the basis of equity, any attempt to define and measure “capacity to pay” will always prove difficult due to certain constraints such as:

- the diversity of land uses within each class,
- data limitations including the currency and relevance of economic and financial data pertinent to the Pyrenees Shire Council, and
- the problem with respect to owner-occupied residential properties which would require developing assumptions about their potential income, profits and returns.

#### **Hardship recognition**

As part of its capacity to pay principle, Council recognises that some ratepayers may have incapacity to pay due to financial hardship, which can be caused for a range of reasons such as loss of employment, economic or other abuse associated with family violence, which ultimately impacts the property owner’s capacity to meet their payment obligations.

Council has processes in place for ratepayers to seek assistance in such circumstances.

#### **Diversity**

Diversity is the capacity of ratepayers within a group to pay rates.

Council’s rate-setting process assesses the general capacity of different groups of ratepayers to pay rates. However, there are practical limits to the extent that groups may be differentiated because of impacts on efficiency and simplicity, and the issue of whether the assumptions made about a group of ratepayers accurately reflect the circumstances of its members. Determining the appropriate balance between diverse and competing considerations will always remain a challenge for councils in developing their rating strategy.

Council does this by using differentials between property categories, in compliance with the *Ministerial Guidelines for Differential Rating 2013*. These differentials are reviewed annually to ensure that valuation outcomes haven’t created unexpected financial pressure on specific property categories that could be minimised by spreading the burden across our ratepayers more generally.

The rating challenge for Council therefore is to determine the appropriate balancing of competing considerations.

### **1.4.3 Determining which Valuation Base to use**

Under the *Local Government Act 1989*, councils may elect to use one of the following valuation methodologies:

- **Site Value (SV)** – refers to the value of land only, and assumes the land is vacant with no improvements (such as buildings).
- **Capital Improved Value (CIV)** – refers to the assessed market value of the property including both land (SV) and all improvements on the land (such as buildings).
- **Net Annual Value (NAV)** – represents the annual rental value of a property based on CIV.

**Site value (SV)**

At present, no Victorian council is using the Site Value (SV) method of valuation.

This lack of support for the SV method may be attributed to the following disadvantages:

- a) significant shift in rate burden from the industrial / commercial sector to the residential sector of Council,
- b) property owners that have large areas of land with much smaller/older dwellings will
- c) pay more compared to those with smaller land areas with well-developed dwellings,
- d) increased pressure on Council to give concessions to categories of landowners who may be disproportionately disadvantaged by the use of site value – e.g. farm landowners,
- e) reduced flexibility and options for Council to deal with any rating inequities due to the
- f) removal of the ability to levy differential rates, and
- g) greater difficulty in understanding the SV valuation on ratepayers' notices.

On the other hand, SV may offer Council some scope for possible concessions for urban farm land and residential-use land. But there is very little evidence to support the implementation of site valuation in the Pyrenees Shire Council.

**Capital Improved Value (CIV)**

Over 90% of Victorian councils apply the Capital Improved Value (CIV) methodology of valuation. It is generally easily understood by ratepayers since it is based on the market value of the property.

Section 161 of the *Local Government Act 1989* provides that a Council may raise any general rates by the application of a differential rate if –

- a) it uses the capital improved value system of valuing land; and
- b) it considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a council does not utilise CIV, it may only apply limited differential rates in relation to farm land, urban farm land or residential use land.

Since the CIV rating method takes into account the full development value of the property, it is widely supported as a better valuation methodology in meeting the equity and “capacity to pay” criteria as well as in achieving predictability of market values, ease of understanding, comparability of rating and valuation data between councils and flexibility in the distribution of the rating burden through differential rates. However, the main disadvantage with CIV will always be the perception that rates based on the total property value may not necessarily reflect the income level of the property owner as is the case with pensioners and low-income earners.

**Net annual value (NAV)**

The Net Annual Value (NAV) represents the annual rental value of a property and is calculated by valuers as 5 per cent of CIV. The NAV for residential and primary production properties is 5 per cent of CIV. The NAV for non-residential (commercial and industrial) properties is the greater of either:

- a) the estimated annual market rental of the property minus all legislated expenses to maintain that property (except council rates), or
- b) 5 per cent of CIV.

Overall, the use of NAV is not largely supported due to the differences in the treatment of residential and farm properties as opposed to commercial and industrial properties, thereby making it more difficult for the ratepayers to understand.

### **Recommended Basis of Valuation**

Council is currently utilising the Capital Improved Value (CIV) method of valuation for rating purposes. The (CIV) method of valuation allows Council to adopt a differential rating structure, which provides the flexibility to levy differential rates, thereby facilitating the shifting of the rate burden from some groups of ratepayers to others, through different “rates in the dollar” for each class of property.

Council’s decision to use CIV as the basis for rates is largely underpinned by the following:

- the wide support for the CIV method as it considers the full development value of the property and is therefore viewed to achieve greater equity and efficiency.
- CIV is based on market values, which are more predictable and easily understood than NAV or SV.
- the comparability of rating and valuation information between councils is facilitated due to the adoption of CIV by most councils in Victoria.
- the use of CIV allows the application of differential rates, which equitably distribute the rating burden based on ability to afford council rates, i.e. CIV allows Council to apply higher rating differentials to the commercial and industrial sector that offset residential rates.

### **Property Valuations**

Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis. Council applies a Capital Improved Value (CIV) to all properties within the municipality to consider the total market value of the property including buildings and other improvements. The value of land is always derived by valuing the highest and best use of the land at the time of valuation.

Councils do not collect extra revenue because of changes in property valuations. Valuations are simply used to help calculate the rates payable for each individual property. As part of its differential rating strategy, Council takes into consideration the impacts of revaluations on the various property types to ensure the consistent affordability of Council rates and the smoothing of any significant rating fluctuations.

### **Supplementary Valuations**

The Victorian Valuer-General is the authority responsible for the conduct of supplementary valuations and the provision of monthly advice to council regarding basis of valuation and Australian Valuation Property Classification Code (AVPCC) changes. Supplementary valuations may be carried out for several reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections.

Supplementary valuations bring the value of the affected property in line with the general valuation of other properties within the municipality. In accordance with Part 3 of the *Valuation of Land Act 1960*, any objections to supplementary valuations must be lodged with Council within two months of the issue of the supplementary rate notice.

### **Objections to Property Valuations**

Under Part 3 of the *Valuation of Land Act 1960*, a property owner has the right to lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land.

Any objection to the valuation or the AVPCC must be lodged with Council online or in writing by the property owner. Property owners also have the right to object to the site valuations on receipt of their Land Tax Assessment.

Furthermore, property owners may appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

### 1.4.4 Rating Differentials

Council believes that property value is the best indicator of the capacity to pay rates and the implementation of a differential rating system will contribute to the equitable and efficient distribution of the rating burden.

The current rating system in the Pyrenees Shire Council is characterised by the following:

- no municipal charge (as per legislation, a council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the combined sum total of the council's total revenue from the municipal charge and the revenue from general rates (total rates),
- differential rates applying to general (residential, commercial & industrial), farm and vacant land properties and a rate declared under the *Cultural and Recreational Lands Act* on recreational properties.

Councils may elect to adopt a differential rating system (different rates in the dollar for different property categories) or a uniform rating system (same rate in the dollar). If a council chooses to apply a differential rating system, it must adopt either the Capital Improved Value (CIV) or Net Annual Value (NAV) methods of rating in accordance with the *Local Government Act 1989*.

Section 161(1) of the *Local Government Act 1989* outlines the requirements relating to differential rates, which include:

- a) A Council may raise any general rates by the application of a differential rate, if Council considers that the differential rate will contribute to the equitable and efficient carrying out of its functions.
- b) If a Council declares a differential rate for any land, the Council must specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the Council's functions and must include the following:
  - (i) A definition of the types or classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.
  - (ii) An identification of the type or classes of land which are subject to the rate in respect of the uses, geographic location (other than location based on whether or not the land is within a specific ward in Council's district).
  - (iii) Specify the characteristics of the land, which are the criteria for declaring the differential rate.

Once the Council has declared a differential rate for any land, the Council must:

- a) specify the objectives of the differential rates; and
- b) specify the characteristics of the land which are the criteria for declaring the differential rate.

In developing its rating strategy, Council aims to ensure that the differential rates applied are consistent with the provisions of the *Local Government Act 1989* and that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council.

Different rates in the dollar of CIV can be applied to different classes of property. These classes of property must be clearly differentiated, and the setting of the differentials must be used to improve equity and efficiency. There is no theoretical limit on the number or type of differential rates that can be levied, however, the highest differential rate can be no more than four times the lowest differential rate.

The effect of levying differential rates, like the municipal charge, is to reduce the impact of the property valuation on the amount of rates paid. The application of a differential rate means that one class of property is treated differently from another – either paying a higher or lower rate in the dollar. For each effect a differential rate has on



one class, it will have the opposite effect for other property classes. A rate discount given to one class of property can only be covered by higher rates paid by other classes and vice-versa.

After due consideration Council elected to continue with a differential rating system as it allows greater discretion and flexibility in distributing the rate burden across different classes of property and facilitating appropriate developments in the best interests of the community.

Council has continued the evaluation of the percentage variance between the differentials. Over the past few years the farm rate differential has been adjusted, this year the remaining differentials have been adjusted in comparison to the general rate. The significant change for the 2025/26 financial year will see the different categories of vacant land being combined into a single category with the differential being reduced to a single rate of 150% of the general rate. The table below illustrates the movements for the 2025/26 year.

Description	2024/25	2025/26	2026/27	2027/28	2028/29
Vacant Land <2Ha	260%	150%	150%	150%	150%
Vacant Land Between 2Ha and 40Ha	230%	150%	150%	150%	150%
Residential Rate (General Rate	100%	100%	100%	100%	100%
Commercial	115%	125%	125%	125%	125%
Industrial	115%	125%	125%	125%	125%
Farms	70%	70%	70%	70%	70%
Rec & Cult*	100%	100%	100%	100%	100%
Vacant Land Greater than 40Ha	155%	150%	150%	150%	150%
Undevelopable Land	100%	90%	90%	90%	90%
* Rec & Cult receives a 50% rebate each year on the rate raised					

The definitions, objectives, characteristics, uses, classes of land and other details pertaining to each differential rate are outlined below:

### Residential Rate (General Rate)

Definition:	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.
Objectives:	To ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined general rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.
Types and classes:	Rateable property which: <ul style="list-style-type: none"> <li>a) is used primarily for private residential purposes (that has been granted an Occupancy Certificate as determined by the Pyrenees Shire Council Building Department),</li> <li>b) meets the requirements of the <i>Building Act 1993</i>, including but not limited to houses, dwellings, flats, units, excluding motels, caravan parks, supported accommodation,</li> <li>c) any land that is not defined as Vacant, Farm, Commercial or Industrial Land.</li> </ul>
Use of Rate	<p>The rate reflects the level of service provided and ensures that reasonable rate relativity is maintained between the residential property and other classes of property.</p> <p>The differential rate will be used to fund items of expenditure described in the Budget adopted by Council. The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.</p>
Use of Land:	<b>100% of General Rate</b>
Geographic Location:	Wherever located within the municipal district
Planning Scheme Zone:	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Pyrenees Shire Council Planning Scheme.
Types of Buildings:	All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

## Commercial / Industrial Rate

- Definition:** 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 Pyrenees Shire Council Planning Scheme; or
  - c) unoccupied land which is zoned Commercial or Industrial under the Pyrenees Shire Council Planning Scheme.
- Characteristics:** The characteristics of the planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable to Commercial or Industrial Land.
- The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.
- Types and Classes:** Commercial properties having the relevant characteristics described below:
1. Rateable properties used or adapted to be used for business and/or administrative purposes, including but not limited to properties used for:
    - a. The sale or hire of goods by retail or trade sales, e.g. shops, auction rooms, hardware stores,
    - b. The manufacture of goods where the goods are sold on the property,
    - c. The provision of entertainment, e.g. theatres, cinemas, amusement parlours and the like,
    - d. Media/broadcasting/communication establishments, e.g., television stations, newspaper offices, radio stations and the associated facilities,
    - e. The provision of accommodation other than private residential, e.g. motels, caravan parks, camping grounds, camps, supported accommodation, accommodation houses, hostels, boarding houses,
    - f. The provision of hospitality, e.g. hotels, bottle shops,
    - g. restaurants, cafes, takeaway food establishments, tea rooms,
    - h. tourist and leisure industry, e.g. flora and fauna parks,
    - i. gymnasiums, indoor sport stadiums, gaming establishments,
    - j. Art galleries, museums,
    - k. Showrooms, e.g. display of goods,
    - l. Brothels,
    - m. Commercial storage (mini storage units, wholesale distributors),
    - n. Religious purposes,
    - o. Public offices,
    - p. Halls for commercial hire,
    - q. Mixed businesses/milkbars.
  2. Properties used for the provision of health services, including but not limited to properties used for hospitals, nursing homes, rehabilitation, medical practices and dental practices.
  3. Properties used primarily as offices or for administration purposes including but not limited to properties used for legal practices, real estate agents, veterinary surgeons, accounting firms, insurance agencies or any other organization, group, association or respective body.

Industrial properties having the relevant characteristics described below

Rateable properties which are used primarily for manufacturing processes, including, but not limited to the following:

- a. The manufacture of goods, equipment, plant, machinery, food or beverage which are generally not sold or consumed on site,
- b. Warehouse/bulk storage of goods,
- c. The storage of plant and machinery,
- d. The refining of raw materials from the extractive and timber industries,
- e. The treatment and storage of industrial waste materials.

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

**Level of Rate:** **125% of the General Rate.**

**Use of Land:** Any use permitted under the Pyrenees Shire Council Planning Scheme.

**Geographic Location:** Wherever located within the municipal district.

**Planning Scheme Zoning:** The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Pyrenees Shire Council Planning Scheme.

**Types of Buildings:** All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

## Farm Rate

- Definition: 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.

- Objectives: 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.
- Characteristics: The characteristics of the planning scheme zoning are applicable to the determination of land which will be subject to the rate applicable to Farm Land. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

Types and Classes:	Farm Land having the relevant characteristics described below: <ul style="list-style-type: none"><li>a. used primarily for primary production purposes, or</li><li>b. any land that is not defined as General, Commercial / Industrial or Vacant Land.</li></ul>
Level of Rate:	<b>70% of General Rate</b>
Use of Land:	Any use permitted under the Pyrenees Shire Council Planning Scheme.
Geographical Location:	Wherever located within the municipal district.
Planning	
Scheme Zoning:	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Pyrenees Shire Council Planning Scheme.
Types of Buildings:	All buildings which are already constructed on the land or which are constructed prior to the end of the financial year.

**Vacant Land**

Definition:	Vacant land in this class is any land wherever located within the Municipality, on which no lawfully dwelling is erected and does not meet the criteria of any other rating differential.
Objectives:	<p>The objective of this differential rate for 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 therefore be discouraged.</p> <p>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.</p> <p>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 infrastructure between subdivisions. However, the more difficult task is determining an appropriate differential to the general rate.</p>
Characteristics:	The characteristics of the planning scheme zoning are applicable to the determination of land which will be subject to the rate of vacant land in this category. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.
Types and Classes:	Land that has not been developed and does not meet the criteria of any other rating differential.
Use of Rate:	The differential rate will be used to fund those items of expenditure outlined in the Council budget documentation. The level of the differential rate is that which Council considers necessary to achieve those objectives specified above.
Level of Rate:	<b>150% of the General Rate.</b>
Use of Land:	Any use permitted under the Pyrenees Shire Council planning Scheme.
Geographic Location:	Wherever located within the municipal district.
Planning Scheme Zoning:	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Pyrenees Shire Council Planning Scheme.
Types of Buildings:	Not applicable:



**Undevelopable Land**

Definition:	Land deemed not suitable for residential, commercial or industrial purposes due to the restrictions under the Pyrenees Shire Council's Planning Scheme.
Objectives:	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.
Characteristics:	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.
Types and Classes:	Land in Pyrenees Shire Council that cannot be used for residential, commercial or industrial purposes (including extractive industry) due to the constraints outlined under the Pyrenees Shire Council Planning Scheme.
Use of Rate:	The current vacant land differentials are set at a higher rate to encourage owners to develop their land. However, there are instances where the land cannot be developed with a legal dwelling due to Planning and Environmental Health requirements. It would be unfair to continue to charge the higher differential to these undevelopable land owners if they have no reasonable prospect of ever being able to reduce the differential through development.
Level of Rate:	<b>90% of the General Rate.</b>
Use of Land:	Any use permitted under the Pyrenees Shire Council planning Scheme.
Geographic Location:	Wherever located within the municipal district.
Planning Scheme Zoning:	The zoning applicable to each rateable land within this category, as determined by consulting maps referred to in the relevant Pyrenees Shire Council Planning Scheme.
Types of Buildings:	Not applicable:

## Cultural and Recreational Land

**Definition:** Ratable 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).

**Objectives:** The provision of rate relief to recreational land is provided by the *Cultural and Recreational Lands Act 1963*. The Act effectively provides for properties used for outdoor activities to be differentially rated unless it involves land that is being leased from a private landowner.

The discretion of whether to provide a cultural and recreational land rate rests with Council.

Council considers that the provisions under the *Cultural and Recreational Lands Act* provides a more appropriate vehicle for declaring rates on recreational land rather than the differential rating powers under the Local Government Act because:

- there is no risk to the legal basis for recovery of rates from recreational properties which cease to be recreational land,
- the 4:1 ratio between the highest and lowest differential rates is not a consideration for councils wishing to set particularly low cultural and recreational land rates, and
- the application of the cultural and recreational lands rates is generally provided on a property by property basis, rather than the consideration of a broad property class.

The requirement in the Act that “the rates set must have regard to the services provided by the councils in relation to such lands and the community benefit derived from such recreational lands” has never been applied in the technical sense. Rather than calculating the costs that local government bears, or the benefits received by locals in relation to these properties, most Victorian councils using recreational rates set them at either 50% or 75% of the general/residential rate.

Even an assessment of the more direct costs involved – for example, depreciation of the local road assets related to access, is problematic and would require collection of information on how much additional traffic is generated by the existence of such facilities.

Cultural and recreational lands will also benefit indirectly from other council services expenditure. The quantification of the local benefits received in terms of income, employment, social interaction, community and physical wellbeing is also problematic. The resources which would be involved in attempting an accurate assessment of “benefits and costs” is unlikely to be justifiable on efficiency grounds, especially given the levels of rate income involved.

Due to the complexity in determining the rates for cultural and recreational land, a rebate of 50% will be granted by Council to properties classified as Cultural and Recreational Land.

Types and  
Classes:

Rateable property which is used primarily for cultural, recreational or club purposes.

Recreational Land is defined as follows:

- a) lands which are –
  - (i) vested in or occupied by anybody corporate or unincorporated which exists for the purpose of providing or promoting cultural or sporting recreational or similar facilities or objectives and which applies its profits in promoting its objectives and prohibits the payment of any dividend or amount to its members; and
  - (ii) are used for sporting recreational or cultural purposes or similar activities; or
- b) lands which are used primarily as agricultural showgrounds; or
- c) lands which are not otherwise classified by another differential, used primarily by a not-for-profit club and:
  - (i) not used for the purpose of running a business on a full- time commercial basis; and/or
  - (ii) the club does not pay any employees, contractors or members to perform duties associated with the operations of the club; and/or
  - (iii) is not a licensed premise.

For the purpose of this rating classification the following applies:

“Club” includes an association, society, fraternity, guild, lodge or circle; and,

A club is “not-for-profit” if:

- (i) it does not, either while it is operating or upon winding up, carry on its activities for the purpose of profit or gain to particular persons, including its owners or members; and
- (ii) it does not distribute its profits or assets to particular persons, including its owners or members, either while it is operating or upon winding up.

Level of Rate:

**100% of the General Rate. (Rebate of 50% is applicable)**

**Trust for Nature Covenants – To be rated as Cultural and Recreational Land**

**Definition:** 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.

**Objectives:** 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.

All assessments in this category are on a concessional differential rate in accordance with Section 169 1d of the *Local Government Act 1989* which states that “A council may grant a rebate or concession in relation to any rate or charge to assist in the proper development of part of the municipal district.”

Further to this, Sec 169 1B of the Act states that Council may only grant a rebate or concession

- a. to owners of specified rateable properties not exceeding one third of the rateable properties in the municipal district; or
- b. to owners or rateable properties who undertake to satisfy terms that directly relate to the community benefit as are specified by Council.

**Level of Rate:** **100% of the General Rate (Rebate of 50% is applicable)**

### 1.4.5 Municipal Charge

Another principle rating option available to Councils is the application of a municipal charge. Under Section 159 of the Local Government Act 1989, Council may declare a municipal charge to cover some of the administrative costs of the Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge.

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the valuation.

Under the Local Government Act 1989, a council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the combined sum total of the Council's total revenue from the municipal charge and the revenue from general rates (total rates).

The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of council's administrative costs can be seen as an equitable method of recovering these costs.

Council currently does not levy a municipal charge.

### 1.4.6 Special Charge Schemes

Under Section 163 of the *Local Government Act 1989*, councils are vested with the power to levy a special rate or special charge for the purpose of providing a special benefit to a defined group of ratepayers. Legislation allows councils to recover the cost of works or services from property owners who receive an exclusive benefit from such works or services.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects. Special rates and charges have been used by Council in the past to fund the construction of kerb and channelling.

In accordance with Section 163 (3), a council must specify:

- a) the wards, groups, uses or areas for which the special rate or charge is declared, and
- b) the land in relation to which the special rate or special charge is declared,
- c) the manner in which the special rate or special charge will be assessed and levied, and
- d) details of the period for which the special rate or special charge remains in force.

Special rates and charges are specifically designed to address the benefit principle as they are specifically targeted towards ratepayers that receive an exclusive or additional benefit from particular council expenditures. The consideration of such special charge schemes is regularly assessed and reviewed by Council in the development of its pricing policies for services to ensure that the appropriate rates and charges are applied in the collection of any revenue required for the delivery of services.

### 1.4.7 Service Rates and Charges

Section 162 of the *Local Government Act 1989* provides council with the opportunity to raise service rates and charges for any of the following services:

- a. The provision of a water supply,
- b. The collection and disposal of refuse or waste,
- c. The provision of sewage services, and
- d. Any other prescribed service.

#### **Waste Service Charges and Levies**

Council levies Waste Management Service Charges for the collection and disposal of household refuse and recyclables. From 1 July 2021 the service consists of one of the following:

- a. Urban Kerbside Collection areas – weekly collection of one landfill bin, the fortnightly collection of one recycling bin, monthly collection of one green organics bin, monthly collection of one glass bin, and access to free disposal of domestic quantities of waste at one of Council's Transfer Stations, or
- b. Rural Kerbside Collection areas – fortnightly collection of one landfill bin, the fortnightly collection of one recycling bin, monthly collection of one glass bin, and access to free disposal of domestic quantities of waste at one of Council's Transfer Stations, or
- c. Free disposal of domestic quantities of waste at one of Council's Transfer Stations.

All residential properties within the municipality must have a waste service. The urban and rural waste collection areas are declared by Council on adopted maps.

In its waste service provision, Council will maintain its full cost recovery approach by setting the service charge for waste at a level that fully recovers the cost of the waste function, including the operational, capital upgrade works and maintenance costs of Transfer Stations as well as the cost of rehabilitation of past and current landfill sites and transfer stations when they reach the end of their useful life.

Council recognises that the application of a Waste Management Service Charge is readily understood and accepted by residents as a fee for a direct service that they receive. Furthermore, it also supports equality in the rating system since all residents receiving exactly the same service level all pay an equivalent amount.

The Waste Management Service Charge covers costs relating to services provided across the Shire, including:

- Kerbside domestic mobile bin collection for household waste, co-mingled recyclables, glass recyclables and green waste. At present this does not include organic or food waste, but this is likely to be introduced in the future.
- Disposal costs for kerbside collections
- Household waste to landfill
- Recyclables to recycling centres
- Green waste to transfer stations
- Management of transfer stations
- Transfer stations accept disposal of -
- E-waste (electrical and electronic equipment)
- Green waste
- Chemical container and household chemicals recovery
- Oil recycling

- Mattresses
- White goods
- Tyres
- Car batteries and gas bottles
- Clearance of street and recreation reserve litter bins
- Mobile bin collection for schools, commercial and industrial premises
- Periodic hard waste collections
- Management of former landfills – Council has five former landfills that require ongoing management to maximise safety and reduce pollution risk
- Management of litter and illegal dumping
- Provision of waste education and information – collaboration with regional partnerships
- Improvement of service delivery and management where required – e.g. improvement of safety at transfer stations.

Council has decided to retain the application of a Waste Management Service Charge since the absence of such a waste service charge would mean that the deficit amount must be raised through an increased general rate. Furthermore, Council holds the view that the mix of levying a single fixed charge combined with valuation-driven rates for the remainder of the rate invoice will provide a more balanced and equitable outcome.

The waste management services charge or levy is used as a balancing mechanism for all waste costs to ensure a zero-dollar recovery for services relating to waste – i.e. the aim is for Council to only collect in charges the equivalent to costs incurred with regard to waste management. Each year, and throughout the year, as part of end of financial year end accounting and budget preparation / monitoring, Council will analyse the Waste Management Service Charges made to residents compared to actual associated costs to determine whether any under or over recovery has been made. Subject to the outcome, Council will then determine what action will be taken to rectify any over / under charge, e.g. amending future charges to compensate.

### 1.4.8 Alternative Rating Schemes

The *Electricity Industry Act 1993* (now the *Electricity Industry Act 2000*) provided for the newly privatised electricity generators to choose to negotiate an agreement with councils to make payments in lieu of rates. The agreement is generally referred to as a PiLoR (Payment in Lieu of Rates) agreement.

The PiLoR arrangements apply only to the land on which the generation units are situated. Related assets, such as transformers and connection infrastructure, are rated under the LGA. The Victoria Government Gazette notice contains a number of formulae for determining rates based on power generation capacity or output, rather than property value.

Since 2018, separate formulae for solar and wind generators have been included in the Gazette, consisting of a variable charge based on output in megawatt-hours (MWh) with solar/wind generators that are deemed “community-owned” paying a lower variable charge. In 2018, the charges were \$0.56 per MWh produced for community generators, and \$1.12 per MWh for other solar/wind generators. Both charges are indexed annually.

According to a submission by the Municipal Association of Victoria (MAV) to the Local Government Rating System Review 2020, details of some of the PiLoR arrangements indicate an inequity across business sectors



in rates contributions. For example, Swan Hill Rural City Council estimates that rating power generation land in Swan Hill based on CIV would have raised approximately \$1.5 million more in revenue than the value of rates under PiLoR in 2019-20. Similarly, Towong Shire Council estimated that the difference between rating generators in the Shire of Towong based on CIV rather than PiLoR would have resulted in approximately \$700,000 in additional revenue.

Council will continue to apply the above gazetted formulae in the calculation of its annual revenue generated from wind farms. In the long term, however, Council is of the view that the existing PiLoR arrangements create inequity between the power generators that are charged based on output or capacity and the other businesses that are levied property-value based rates, since these arrangements generally result in a lower rate bill for the former.

This view concurs with the aforementioned MAV Submission as well as with two of the 56 recommendations contained in the latest Local Government Rating System Review 2020:

*Recommendation 38:* That in the absence of a clear policy rationale, section 94 of the *Electricity Industry Act 2000* be repealed to bring the rating of all power generation companies under the *Local Government Act 1989*.

*Recommendation 39:* If section 94 of the *Electricity Industry Act 2000* (EIA) is repealed, that a transition arrangement and timeframe for electricity generators to be rated under the *Local Government Act 1989* (LGA) be implemented. (For example, the difference in rates payable under the EIA and the LGA could be phased in evenly over three years).

### 1.4.9 Collection and Administration of Rates and Charges

The purpose of this section is to outline the rate payment options, processes, and the Council support provided to ratepayers facing financial hardship. Current legislation also provides for the use of waivers, rebates, concessions, and deferrals.

#### **Payment options**

In accordance with section 167(1) of the *Local Government Act 1989*, ratepayers have the option of paying rates and charges by way of four instalments. Payments are due on the prescribed dates below:

- 1st Instalment: 30 September
- 2nd Instalment: 30 November
- 3rd Instalment: 28/29 February
- 4th Instalment: 31 May

Council offers a range of payment options including:

- in person at Council offices (cheques, money orders, EFTPOS, credit/debit cards, cash),
- BPAY,
- via Australia Post (over the counter, over the phone via credit card and on the internet),

#### **Interest on arrears and overdue rates**

The payment of rates and charges must be received by the due date, as shown on the annual rates notice. If an instalment is not paid on or before the due date, Council may charge interest on the overdue amount.

Interest is charged on all overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The interest rate applied is fixed under Section 2 of the *Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the Government Gazette. The quantum of this interest rate shall be confirmed each year in the declaration of rates and charges and displayed on the annual rates notice.

**Pensioner rebates**

Eligible ratepayers may claim a rates rebate on their sole or principal place of residence.

Upon initial application, Council conducts an online verification with Centrelink or DVA to confirm eligibility for the rebate.

Ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the amount will be automatically deducted from the rates notice. There is no need to reapply unless the pensioner's circumstances have changed.

The eligible maximum rebate is adjusted annually by the Victorian State Government. Eligible pensioners can apply for the rebate at any time throughout the rating year.

Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria; for periods prior to this, claims may be approved by the relevant government department.

**Deferred payments**

Under Section 170 of the *Local Government Act 1989*, Council may allow partial or full deferral of rates where they consider that paying rates would create financial hardship for the applicant. Deferral of rates and charges is made available to all ratepayers who satisfy the eligibility criteria under the Council's Financial Assistance Policy.

Where Council approves an application for deferral of rates or charges, interest will continue to be levied on the outstanding balance of rates and charges, but at an interest rate fixed annually by Council. This deferred interest rate will typically be well under the penalty interest rate levied by Council on unpaid rates and charges. Under Section 170(3), Councils can require repayments of deferred amounts if they consider that payment would no longer cause hardship, or if the land changes hands.

Ratepayers seeking to apply for rates deferral on grounds of financial hardship will be required to submit a completed Application for Financial Hardship Assistance Form which is available at Council offices, Council website or can be posted upon request.

**Debt recovery**

Council makes every effort to contact ratepayers at their correct address, but it is the ratepayers' responsibility to properly advise Council of their contact details. The Local Government Act 1989 Section 230 and 231 requires both the vendor and buyer of property, or their agents (e.g. solicitors and or conveyancers), to notify Council by way of notice of acquisition of an interest in land.

If an account becomes overdue, Council will issue an overdue reminder notice which will include accrued penalty interest. If the account remains unpaid, Council may take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, Council may take action to sell the property in accordance with the Local Government Act 1989 Section 181.

## 1.5 Other Revenue Items

### 1.5.1 User Fees and Charges

The *Local Government Act 2020* grants councils the power to set fees and charges at a level that allows for the full cost recovery of providing services unless a substantive policy or imperative warrants the use of subsidisation.

User fees and charges are those that Council will charge for the delivery of services and use of community infrastructure. User fees and charges levied by Council include:

- Caravan Park charges
- Home Care charges
- Building charges
- Animal Registration charges
- Rental and Function charges
- Delivered Meals charges
- Swimming Pool charges
- Goldfield Recreation Reserve Venue Hire charges
- Waste Disposal charges
- Resource and Information Centre charges
- Community Transport charges
- Other charges

In determining the level of fees and charges to be applied to each service, Council must consider a range of guiding principles including value-for-money, equity, affordability, efficiency and transparency.

As part of its annual budget process, Council conducts a periodic review of fees and charges to assess the appropriate pricing and application based on factors such as:

- whether the service is a public or a private good,
- if there is any State or Commonwealth government legislation setting a statutory price for a particular service,
- if there is a Council policy on subsidising the service (setting prices below full cost) or utilising the service as a tax mechanism (setting prices above the full cost level),
- whether the price based on the full cost of the service is competitive with other suppliers, e.g. private competitors,
- whether the price based on the full cost of the service is in line with the same service delivered by other similar-sized councils (benchmarking).

In setting fees and charges, Council will generally determine the extent of cost recovery for particular services consistent with the user-pays principle, i.e. the cost of providing a direct service will be met by the fees charged.

Council has developed its user-fee pricing based on one of the following pricing methods:

- a) Market pricing - where the price of the service is determined by examining the alternative prices of surrounding service providers. The market price is set by benchmarking Council's full cost price against the competitive prices of alternate suppliers in the market. In general, the market price represents full cost recovery plus an allowance for profit. Market price is applied when there are other suppliers providing the service and Council is required to meet its obligations in accordance with the Competitive Neutrality Guidelines.
- b) Full cost recovery pricing - recovers all direct and indirect costs incurred by Council. This pricing method should be used in particular when services are provided by Council that benefit individual customers specifically rather than the community as a whole.
- c) Subsidised pricing - is where Council subsidises a service by not passing the full cost of that service onto the customer. Prices can be set from full subsidy (no charge) to partial subsidies, where Council provides the service to the user with various levels of subsidisation. Subsidised pricing should always be based on knowledge of the full cost of providing a service and an understanding of the level of the subsidy being offered. The subsidy can be funded from Council's rate revenue or other sources such as Commonwealth and State funding programs.

Council prepares a schedule of fees and charges as part of its annual budget each year. Any proposed pricing changes will be included in this schedule and communicated to stakeholders before the budget is adopted, giving them the chance to review and provide valuable feedback before the fees are finalised.

## 1.5.2 Statutory Fees and Charges

Statutory fees and fines are those which Council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the State government department responsible for the corresponding services or legislation, and generally, councils will have limited discretion in applying these fees.

Statutory fees and fines include:

- Town Planning fees
- Environmental Health fees
- Infringements and Fines
- Land Information and Building Certificate fees

Penalty and fee units are used in Victoria's Acts and Regulations to describe the amount of a fine or a fee.

### **Penalty units**

Penalty units are used to define the amount payable for fines for many offences. For example, the fine for selling a tobacco product to a person aged under 18 is four penalty units.

The rate for penalty units is indexed each financial year so that it is raised in line with inflation. Any change to the value of a penalty unit will happen on 1 July each year.

**Fee units**

Fee units are used to calculate the cost of a certificate, registration or licence that is set out in an Act or Regulation. For example, the cost of depositing a Will with the Supreme Court registrar of probates is 1.6 fee units.

The cost of fees and penalties is calculated by multiplying the number of units by the current value of the fee or unit. The exact cost may be rounded up or down.

### 1.5.4 Contributions

Contributions represent funds received by council, usually from non-government sources, and are usually linked to projects.

Contributions can be made to council in the form of either cash payments or asset hand-overs. Examples of contributions include:

- Monies collected from developers under planning and development agreements
- Monies collected under developer contribution plans and infrastructure contribution plans
- Contributions from user groups towards upgrade of facilities
- Assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

Contributions should always be linked to a planning or funding agreement. Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developments can be received well before any council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.

### 1.5.5 Interest on Investments

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed per council's investment policy, which seeks to earn the best return on funds, whilst minimising risk.

### 1.5.6 Borrowings

Whilst not a source of income, borrowings can be an important cash management tool in appropriate circumstances. Loans can only be approved by council resolution. The following financial sustainability principles must be adhered to with new borrowings:

- Borrowings must only be applied for where it can be proven that repayments can be met in the Long Term Financial Plan
- Council will maintain its debt at levels which are sustainable.

## 1.5.7 Grants

Grant revenue includes capital and non-capital grants allocated by the Commonwealth and State Governments to local governments. The Commonwealth Government provides funding to local government in the form of untied financial assistance grants and (tied) specific purpose grants. The financial assistance grants consist of two components:

- general purpose grants, distributed among the States on an equal per person basis, and
- identified local road grants, distributed among the States on the basis of historical shares (identified as road grants, but are untied).

The Commonwealth Government also makes specific purpose payments direct to local governments to fund local roads and infrastructure (e.g. Roads to Recovery grants), child care programs, disability and other services administered by local governments.

The State Governments provide grants to local governments for specific purposes or services. A component of State Government grants are reimbursements for rate concessions provided by local governments on behalf of State Governments. State Governments also provide contract payments to councils to carry out some State functions.

Some grants may be singular and tied to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

For most rural and small councils, where own-source revenue-raising capacity is limited, grants constitute a substantial source of council revenue. Grants make up the second largest source of revenue for Council, representing approximately 42% of our annual income.

This reflects the reliance of rural and small councils on grant income, making them highly dependent on government funding to maintain operations and exposing them to the potential for higher financial risks in the long term.

Council will continue to pro-actively advocate to other levels of government for increased grant funding support to deliver important infrastructure and service outcomes for the community. Council will also consider using its own funds to leverage higher grant funding and maximise external funding opportunities.

In preparing its annual budget and financial plan, Council will assess project proposals, grant program opportunities and co-funding options to determine which grants to apply for. Any project that is reliant on grant funding will not proceed until a funding agreement is confirmed and finalised. Council will only apply for and accept external funding if it aligns with the objectives outlined in the Community Vision and Council Plan.



## 1.6 Community Engagement

In conjunction with the Pyrenees Shire Council Community Engagement Strategy, the following Community Consultation process was performed:

What Consultation	How it was achieved
Media	Public Notice advising ratepayers of their opportunity to provide comment on the proposed Revenue and Rating Plan in the Pyrenees Advocate.
Mail-out	A mail-out to all addresses within the shire advising ratepayers of their opportunity to provide comment on draft revenue and rating plan.
Social Media	Facebook posts on Council's page encouraging residents to provide feedback.

### 1.6.1 Gender Impact Assessment

A gender impact assessment has been conducted of this Plan, in accordance with the Gender Equality Act 2020. The assessment identified the following:

- a. That the length and specific content of the Plan may inhibit understanding by someone with limited understanding of English. To address this –
  - I. Council are willing to provide a translation of the Plan into a language more appropriate for an individual upon request, and
  - II. Council will undertake community consultation to ascertain whether there are groups of residents from non-English speaking backgrounds who might benefit from automatic translations of key policies, plans and strategies, or documents being published for community feedback, in the future.
- b. That the intention to collect Revenue from ratepayers may impact individuals facing financial hardship. This is addressed through Council's Financial Assistance Policy which offers support to individuals through payment plans, waiver of interest etc.

## 1.7 Appendix References

- Local Government Act 1989
- Local Government Act 2020
- Valuation of Land Act 1960
- Ministerial Guidelines for Differential Rating 2013
- Cultural and Recreational Lands Act 1963
- Penalty Interest Act 1983
- Electricity Industry Act 2000
- Building Act 1993
- Public Health and Wellbeing Act (Vic) 2008
- Department of Jobs, Precincts and Regions, Local Government Revenue and Rating Plan, Better Practice Guide 2021
- Department of Transport, Planning and Infrastructure, Local Government Revenue and Rating Strategy, Better Practice Guide 2014
- Department of Environment, Land, Water and Planning, Local Government Rating System Review 2020
- Productivity Commission, Assessing Local Government Revenue Raising Capacity, 2008
- Gender Equality Act 2020



**Pyrenees**  
Shire Council

# Financial Plan

2025/26 to 2034/35

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## 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 2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Consistent underlying surplus results	Adjusted underlying surplus (deficit) / Adjusted underlying revenue greater than -2%	-4%	2%	17%	0%	0%	0%	-1%	-1%	-1%	-1%	-1%	-1%
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	1.71	1.70	1.75	1.78	1.81	1.82	1.83	1.82	1.81	1.82	1.84
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%	121%	83%	83%	83%	83%	83%	83%	83%	81%	81%	80%
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%	18%	22%	19%	16%	14%	12%	9%	7%	5%	3%	2%
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%	109%	107%	110%	111%	112%	112%	111%	109%	106%	104%	103%

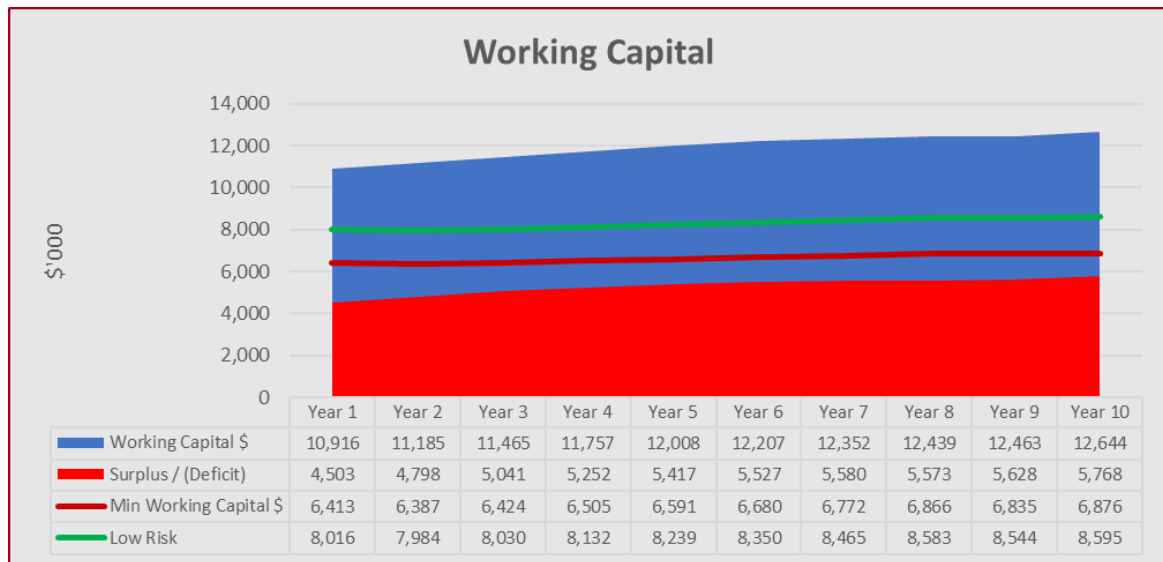
In setting the 10 Financial Plan, Councils priority is to maintain financial sustainability over this period and to leave a financial legacy for future Councils to have equal financial capacity to deliver services and projects to the community as previous Councils have.

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

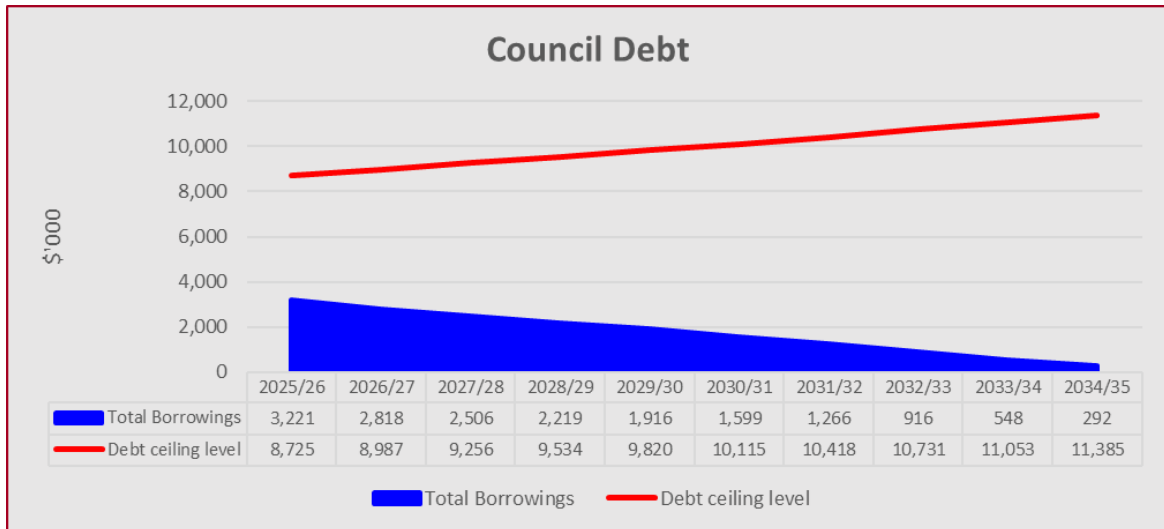
Council has set a target for working capital of 125%. A positive working capital ensures the Council has sufficient current assets to offsets liabilities due in the next 12 months.



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.



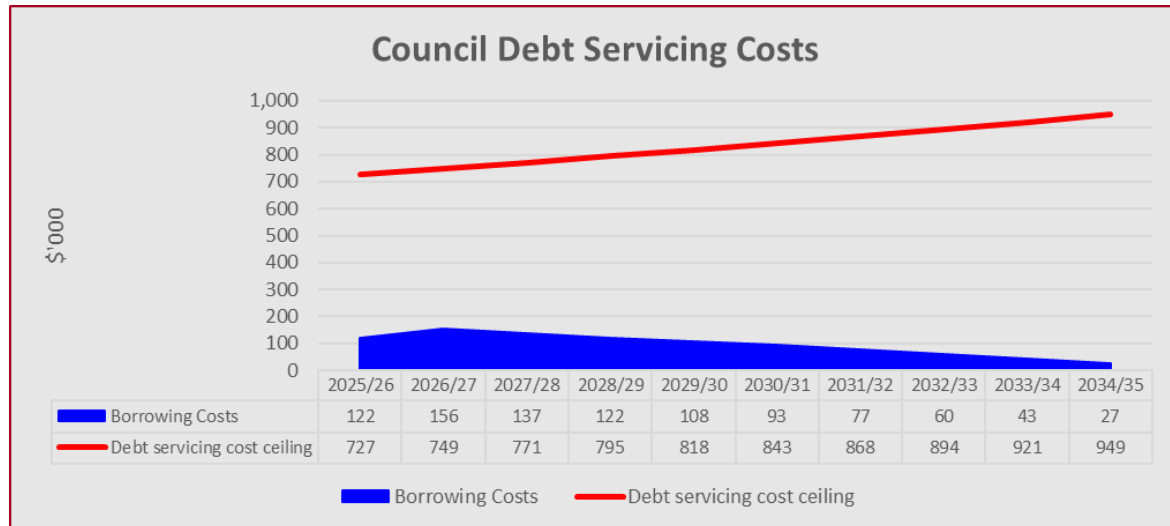
The red line represents the ceiling of debt available for Council to borrow, the blue area represents the level of debt budgeted to be borrowed. As is illustrated by the above table Council is significantly below the ceiling of available debt.



### 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.

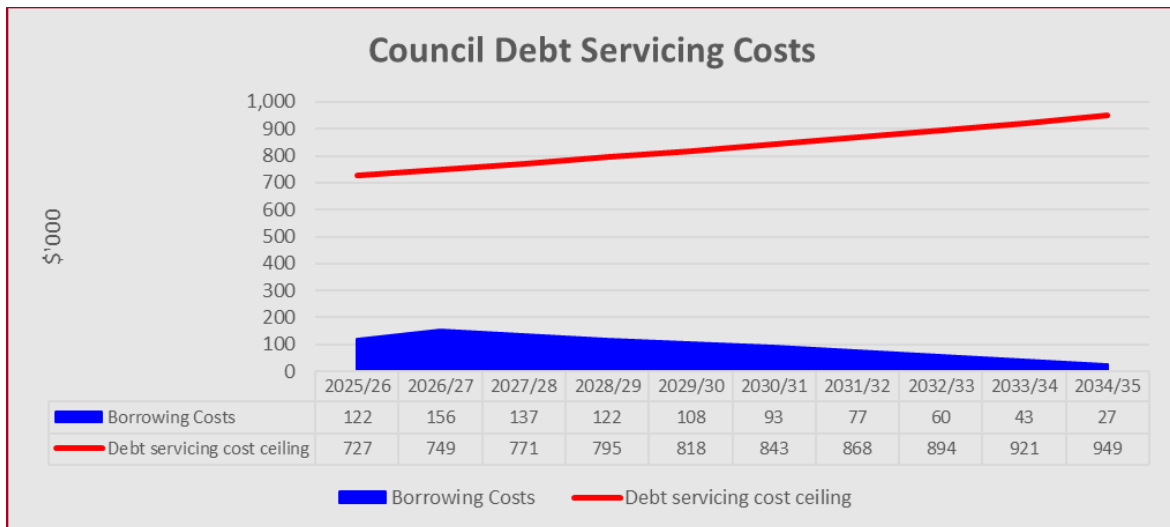
This graph also indicates Councils borrowing levels are well below the ceiling level.



#### 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: Supporting and growing 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: Promoting 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: Preserving, promoting and enjoying 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. Eliminate communication blackspots and ensure all communities have reliable access to mobile, internet, and emergency services through strong advocacy and investment.
- C. Support the local community to facilitate 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 2034/35. 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	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
		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		3.00%	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		0.10%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
<b>Income:</b>											
Rates and charges		3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
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 - Long Term Financial Plan											
Escalation Factors	% movement	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<b>Expenditure:</b>											
Employee costs		2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
Band Increase			1.00%	1%	1%	1%	1%	1%	1%	1%	1%
Employee costs + Adjustment			(\$83)								
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			(\$230)								
<b>Capital:</b>											
Capital Expenses		3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
New Capital			-	-	-	-	-	-	-	-	-
<b>Borrowings:</b>											
New Borrowings		1,000	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%

### 3. Financial Plan Statements

This section presents information regarding the Financial Plan Statements for the 10 years 2025/26 to 2034/35.

- 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 2024/25 \$'000	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
<b>Income / Revenue</b>											
Rates and charges	14,045	14,541	14,978	15,427	15,890	16,367	16,858	17,364	17,885	18,422	18,975
Statutory fees and fines	280	296	303	311	319	327	335	343	352	361	370
User fees	736	903	926	949	973	997	1,022	1,048	1,074	1,101	1,129
Grants - Operating	7,942	8,080	8,281	8,488	8,700	8,918	9,141	9,370	9,604	9,844	10,090
Grants - Capital	4,080	7,983	2,455	2,455	2,516	2,579	2,644	2,710	2,778	2,847	2,918
Contributions - monetary	34	34	-	-	-	-	-	-	-	-	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	-	-	-	-	-	-	-	-	-	-	-
Other income	938	469	481	493	505	518	531	544	558	572	586
<b>Total income / revenue</b>	<b>28,055</b>	<b>32,306</b>	<b>27,424</b>	<b>28,123</b>	<b>28,903</b>	<b>29,706</b>	<b>30,531</b>	<b>31,379</b>	<b>32,251</b>	<b>33,147</b>	<b>34,068</b>
<b>Expenses</b>											
Employee costs	10,124	10,356	10,658	11,057	11,472	11,902	12,349	12,812	13,292	13,791	14,308
Materials and services	9,080	9,725	9,733	9,976	10,226	10,481	10,743	11,012	11,287	11,569	11,858
Depreciation	6,202	6,357	6,516	6,679	6,846	7,017	7,193	7,373	7,557	7,746	7,940
Depreciation - right of use assets	9	9	9	9	9	9	9	9	9	9	9
Allowance for impairment losses	11	10	10	10	10	10	11	11	11	11	11
Borrowing costs	68	122	156	137	122	108	93	77	60	43	27
Finance Costs - leases	11	9	9	9	1	-	-	-	-	-	-
Other expenses	309	302	309	317	325	333	341	350	359	368	377
<b>Total expenses</b>	<b>25,814</b>	<b>26,890</b>	<b>27,400</b>	<b>28,195</b>	<b>29,012</b>	<b>29,861</b>	<b>30,739</b>	<b>31,643</b>	<b>32,575</b>	<b>33,536</b>	<b>34,530</b>
<b>Surplus/(deficit) for the year</b>	<b>2,241</b>	<b>5,415</b>	<b>24</b>	<b>(72)</b>	<b>(108)</b>	<b>(155)</b>	<b>(208)</b>	<b>(264)</b>	<b>(324)</b>	<b>(389)</b>	<b>(462)</b>
<b>Other comprehensive income</b>											
Net asset revaluation gain / (loss)	-	-	-	-	-	-	-	-	-	-	-
<b>Total comprehensive result</b>	<b>2,241</b>	<b>5,415</b>	<b>24</b>	<b>(72)</b>	<b>(108)</b>	<b>(155)</b>	<b>(208)</b>	<b>(264)</b>	<b>(324)</b>	<b>(389)</b>	<b>(462)</b>



## 3.2 Balance Sheet

	Forecast / Actual 2024/25 \$'000	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
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	8,005	8,072	8,191	8,317	8,450	8,537	8,567	8,538	8,446	8,286	8,277
Trade and other receivables	2,435	2,580	2,730	2,884	3,043	3,207	3,376	3,550	3,729	3,913	4,103
Inventories	14	14	14	14	14	14	14	14	14	14	14
Prepayments	207	207	207	207	207	207	207	207	207	207	207
Other assets	43	43	43	43	43	43	43	43	43	43	43
<b>Total current assets</b>	<b>10,704</b>	<b>10,916</b>	<b>11,185</b>	<b>11,465</b>	<b>11,757</b>	<b>12,008</b>	<b>12,207</b>	<b>12,352</b>	<b>12,439</b>	<b>12,463</b>	<b>12,644</b>
<b>Non-current assets</b>											
Trade and other receivables	8	8	8	8	8	8	8	8	8	8	8
Property, infrastructure, plant & equipment	291,453	297,403	296,818	296,219	295,604	294,973	294,328	293,667	292,989	292,295	291,486
Right-of-use assets	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-current assets</b>	<b>291,461</b>	<b>297,411</b>	<b>296,826</b>	<b>296,227</b>	<b>295,612</b>	<b>294,981</b>	<b>294,336</b>	<b>293,675</b>	<b>292,997</b>	<b>292,303</b>	<b>291,494</b>
<b>Total assets</b>	<b>302,165</b>	<b>308,328</b>	<b>308,011</b>	<b>307,692</b>	<b>307,369</b>	<b>306,989</b>	<b>306,543</b>	<b>306,027</b>	<b>305,436</b>	<b>304,767</b>	<b>304,138</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436
Trust funds and deposits	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171
Provisions	2,329	2,393	2,459	2,527	2,596	2,667	2,740	2,815	2,892	2,972	3,054
Interest-bearing liabilities	314	404	311	288	302	317	333	350	367	256	215
Lease liabilities	9	9	10	2	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>6,259</b>	<b>6,413</b>	<b>6,387</b>	<b>6,424</b>	<b>6,505</b>	<b>6,591</b>	<b>6,680</b>	<b>6,772</b>	<b>6,866</b>	<b>6,835</b>	<b>6,876</b>
<b>Non-current liabilities</b>											
Provisions	200	206	212	218	224	230	236	242	249	256	263
Interest-bearing liabilities	2,221	2,818	2,506	2,219	1,916	1,599	1,266	916	548	292	78
Lease liabilities	21	12	2	-	-	-	-	-	-	-	-
<b>Total non-current liabilities</b>	<b>2,442</b>	<b>3,036</b>	<b>2,720</b>	<b>2,437</b>	<b>2,140</b>	<b>1,829</b>	<b>1,502</b>	<b>1,158</b>	<b>797</b>	<b>548</b>	<b>341</b>
<b>Total liabilities</b>	<b>8,701</b>	<b>9,448</b>	<b>9,108</b>	<b>8,860</b>	<b>8,646</b>	<b>8,420</b>	<b>8,182</b>	<b>7,930</b>	<b>7,664</b>	<b>7,383</b>	<b>7,216</b>
<b>Net assets</b>	<b>293,464</b>	<b>298,879</b>	<b>298,904</b>	<b>298,832</b>	<b>298,724</b>	<b>298,569</b>	<b>298,361</b>	<b>298,097</b>	<b>297,773</b>	<b>297,383</b>	<b>296,922</b>
<b>Equity</b>											
Accumulated surplus	102,187	107,602	107,627	107,555	107,447	107,292	107,084	106,820	106,496	106,106	105,645
Reserves	191,277	191,277	191,277	191,277	191,277	191,277	191,277	191,277	191,277	191,277	191,277
<b>Total equity</b>	<b>293,464</b>	<b>298,879</b>	<b>298,904</b>	<b>298,832</b>	<b>298,724</b>	<b>298,569</b>	<b>298,361</b>	<b>298,097</b>	<b>297,773</b>	<b>297,383</b>	<b>296,922</b>

### 3.3 Statement of Changes in Equity

	Total \$'000	Accumulate d Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2025 Forecast Actual</b>				
Balance at beginning of the financial year	291,223	99,946	191,268	9
Surplus/(deficit) for the year	2,241	2,241	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>293,464</b>	<b>102,187</b>	<b>191,268</b>	<b>9</b>
<b>2026</b>				
Balance at beginning of the financial year	293,464	102,187	191,268	9
Surplus/(deficit) for the year	5,415	5,415	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
<b>Transfers from other reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance at end of the financial year</b>	<b>298,879</b>	<b>107,602</b>	<b>191,268</b>	<b>9</b>
<b>2027</b>				
Balance at beginning of the financial year	298,879	107,602	191,268	9
Surplus/(deficit) for the year	24	24	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>298,904</b>	<b>107,627</b>	<b>191,268</b>	<b>9</b>
<b>2028</b>				
Balance at beginning of the financial year	298,904	107,627	191,268	9
Surplus/(deficit) for the year	- 72	- 72	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>298,832</b>	<b>107,555</b>	<b>191,268</b>	<b>9</b>
<b>2029</b>				
Balance at beginning of the financial year	298,832	107,555	191,268	9
Surplus/(deficit) for the year	- 108	- 108	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>298,724</b>	<b>107,447</b>	<b>191,268</b>	<b>9</b>
<b>2030</b>				
Balance at beginning of the financial year	298,724	107,447	191,268	9
Surplus/(deficit) for the year	- 155	- 155	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>298,569</b>	<b>107,292</b>	<b>191,268</b>	<b>9</b>
<b>2031</b>				
Balance at beginning of the financial year	298,569	107,292	191,268	9
Surplus/(deficit) for the year	- 208	- 208	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to/from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>298,361</b>	<b>107,084</b>	<b>191,268</b>	<b>9</b>

**Statement of Changes in Equity (cont.)**

	Total	Accumulate d Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
<b>2032</b>				
Balance at beginning of the financial year	295,415	104,138	191,268	9
Surplus/(deficit) for the year	- 265	- 265	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>295,150</b>	<b>103,873</b>	<b>191,268</b>	<b>9</b>
<b>2033</b>				
Balance at beginning of the financial year	295,150	103,873	191,268	9
Surplus/(deficit) for the year	- 325	- 325	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>294,825</b>	<b>103,548</b>	<b>191,268</b>	<b>9</b>
<b>2034</b>				
Balance at beginning of the financial year	294,825	103,548	191,268	9
Surplus/(deficit) for the year	- 390	- 390	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>294,435</b>	<b>103,158</b>	<b>191,268</b>	<b>9</b>
<b>2035</b>				
Balance at beginning of the financial year	294,435	103,158	191,268	9
Surplus/(deficit) for the year	- 462	- 462	-	-
Net asset revaluation gain / (loss)	-	-	-	-
Transfers to other reserves	-	-	-	-
Transfers from other reserves	-	-	-	-
<b>Balance at end of the financial year</b>	<b>293,973</b>	<b>102,696</b>	<b>191,268</b>	<b>9</b>

## 3.4 Statement of Cash Flows

	Forecast / Actual 2024/25 \$'000	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
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>											
Rates and service charges	14,033	14,396	14,828	15,273	15,731	16,203	16,689	17,190	17,706	18,238	18,785
Statutory fees and fines	269	296	303	311	319	327	335	343	352	361	370
User charges	736	893	916	939	963	987	1,011	1,037	1,063	1,090	1,118
Grants - operating	7,942	8,080	8,281	8,488	8,700	8,918	9,141	9,370	9,604	9,844	10,090
Grants - capital	4,080	7,983	2,455	2,455	2,516	2,579	2,644	2,710	2,778	2,847	2,918
Contributions - cash	34	34	0	0	0	0	0	0	0	0	0
Interest on cash invested	450	400	0	0	0	(1)	(240)	0	(26)	0	0
Trust funds	0	0	0	0	0	0	0	0	0	0	0
Other receipts	488	69	481	493	505	519	771	544	584	572	586
Net GST	0	0	0	0	0	0	0	0	0	0	0
Employee costs	(10,047)	(10,286)	(10,586)	(10,983)	(11,396)	(11,824)	(12,269)	(12,730)	(13,207)	(13,704)	(14,219)
Materials and services	(9,082)	(9,725)	(9,733)	(9,976)	(10,226)	(10,481)	(10,743)	(11,012)	(11,287)	(11,569)	(11,858)
Other payments	(309)	(302)	(309)	(317)	(325)	(333)	(341)	(350)	(359)	(368)	(377)
<b>Net cash provided by/(used in) operating activities</b>	<b>8,594</b>	<b>11,838</b>	<b>6,636</b>	<b>6,682</b>	<b>6,788</b>	<b>6,893</b>	<b>6,998</b>	<b>7,103</b>	<b>7,208</b>	<b>7,312</b>	<b>7,413</b>
<b>Cash flows from investing activities</b>											
Payments for property, infrastructure, plant and equipment	(11,071)	(12,636)	(6,265)	(6,422)	(6,582)	(6,747)	(6,916)	(7,088)	(7,266)	(7,447)	(7,525)
Proceeds from sale of property, infrastructure, plant and equipment	309	319	325	333	341	350	358	367	377	386	386
<b>Net cash provided by/ (used in) investing activities</b>	<b>(10,762)</b>	<b>(12,317)</b>	<b>(5,940)</b>	<b>(6,089)</b>	<b>(6,241)</b>	<b>(6,397)</b>	<b>(6,558)</b>	<b>(6,721)</b>	<b>(6,890)</b>	<b>(7,061)</b>	<b>(7,139)</b>
<b>Cash flows from financing activities</b>											
Finance costs	(68)	(122)	(156)	(137)	(122)	(108)	(93)	(77)	(60)	(43)	(27)
Proceeds from borrowings	1,300	1,000	0	0	0	0	0	0	0	0	0
Repayment of borrowings	(239)	(314)	(404)	(311)	(288)	(302)	(317)	(333)	(350)	(367)	(256)
Repayment of lease liability	(11)	(9)	(9)	(10)	(2)	0	0	0	0	0	0
Interest paid - lease liability	(11)	(9)	(9)	(9)	(1)	0	0	0	0	0	0
<b>Net cash provided by/(used in) financing activities</b>	<b>971</b>	<b>546</b>	<b>(578)</b>	<b>(467)</b>	<b>(413)</b>	<b>(410)</b>	<b>(410)</b>	<b>(410)</b>	<b>(410)</b>	<b>(410)</b>	<b>(283)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(1,197)</b>	<b>67</b>	<b>118</b>	<b>127</b>	<b>133</b>	<b>86</b>	<b>30</b>	<b>(28)</b>	<b>(92)</b>	<b>(159)</b>	<b>(9)</b>
Cash and cash equivalents at the beginning of the financial year	9,202	8,005	8,072	8,190	8,317	8,450	8,536	8,566	8,538	8,446	8,287
<b>Cash and cash equivalents at the end of the financial year</b>	<b>8,005</b>	<b>8,072</b>	<b>8,190</b>	<b>8,317</b>	<b>8,450</b>	<b>8,536</b>	<b>8,566</b>	<b>8,538</b>	<b>8,446</b>	<b>8,287</b>	<b>8,278</b>

3.5 Statement of Capital Works

	Forecast / Actual 2024/25 \$'000	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
<b>Property</b>											
Land	650	-	-	-	-	-	-	-	-	-	-
Land Improvements	-										
<b>Total land</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Buildings</b>											
Buildings	-	5,400	-	-	-	-	-	-	-	-	-
Building Improvements	1,633	195	200	205	210	216	221	227	232	238	238
<b>Total buildings</b>	<b>1,633</b>	<b>5,595</b>	<b>200</b>	<b>205</b>	<b>210</b>	<b>216</b>	<b>221</b>	<b>227</b>	<b>232</b>	<b>238</b>	<b>238</b>
<b>Total property</b>	<b>2,283</b>	<b>5,595</b>	<b>200</b>	<b>205</b>	<b>210</b>	<b>216</b>	<b>221</b>	<b>227</b>	<b>232</b>	<b>238</b>	<b>238</b>
<b>Plant and equipment</b>											
Plant, machinery and equipment	1,223	787	806	826	847	868	890	912	935	958	958
Fixtures, fittings and furniture	40	21	22	22	23	23	24	25	25	26	26
Computers and telecommunications	502	164	168	172	176	181	185	190	195	199	199
Library books	26	26	27	28	29	29	30	31	31	32	32
<b>Total plant and equipment</b>	<b>1,791</b>	<b>998</b>	<b>1,023</b>	<b>1,048</b>	<b>1,075</b>	<b>1,101</b>	<b>1,129</b>	<b>1,158</b>	<b>1,186</b>	<b>1,215</b>	<b>1,215</b>
<b>Infrastructure</b>											
Roads	3,773	4,107	4,210	4,317	4,423	4,535	4,647	4,763	4,883	5,004	5,082
Bridges	1,080	433	444	455	466	478	490	502	515	528	528
Footpaths and cycleways	228	31	32	32	33	34	35	36	37	38	38
Drainage	612	205	210	215	221	226	232	237	243	250	250
Waste management	26	53	54	56	57	58	60	61	63	64	64
Recreational, leisure and community facilities	738	214	92	94	97	99	102	104	107	110	110
Other infrastructure	540	1,000	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>6,997</b>	<b>6,043</b>	<b>5,042</b>	<b>5,169</b>	<b>5,297</b>	<b>5,430</b>	<b>5,566</b>	<b>5,703</b>	<b>5,848</b>	<b>5,994</b>	<b>6,072</b>
<b>Total capital works expenditure</b>	<b>11,071</b>	<b>12,636</b>	<b>6,265</b>	<b>6,422</b>	<b>6,582</b>	<b>6,747</b>	<b>6,916</b>	<b>7,088</b>	<b>7,266</b>	<b>7,447</b>	<b>7,525</b>
<b>Represented by:</b>											
New asset expenditure	3,120	7,390	887	910	932	956	980	1,004	1,029	1,055	1,055
Asset renewal expenditure	5,669	5,246	5,378	5,512	5,650	5,791	5,936	6,084	6,114	6,267	6,345
Asset expansion expenditure	455	-	-	-	-	-	-	-	-	-	-
Asset upgrade expenditure	1,827	-	-	-	-	-	-	-	-	-	-
<b>Total capital works expenditure</b>	<b>11,071</b>	<b>12,636</b>	<b>6,265</b>	<b>6,422</b>	<b>6,582</b>	<b>6,747</b>	<b>6,916</b>	<b>7,088</b>	<b>7,143</b>	<b>7,322</b>	<b>7,400</b>
<b>Funding sources represented by:</b>											
Grants	4,080	7,983	2,455	2,455	2,516	2,579	2,644	2,710	2,778	2,847	2,918
Contributions	34	34	-	-	-	-	-	-	-	-	-
Council cash	5,657	3,620	3,810	3,967	4,066	4,168	4,272	4,378	4,488	4,600	4,607
Borrowings	1,300	1,000	-	-	-	-	-	-	-	-	-
<b>Total capital works expenditure</b>	<b>11,071</b>	<b>12,636</b>	<b>6,265</b>	<b>6,422</b>	<b>6,582</b>	<b>6,747</b>	<b>6,916</b>	<b>7,088</b>	<b>7,143</b>	<b>7,322</b>	<b>7,400</b>

## 3.6 Statement of Human Resources

Staff expenditure	2024/25 \$'000	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
<b>Staff expenditure</b>											
Employee costs - operating	10,124	10,356	10,658	11,057	11,472	11,902	12,349	12,812	13,292	13,791	14,308
Employee costs - capital	395	405	416	428	439	451	464	477	490	503	507
<b>Total staff expenditure</b>	<b>10,519</b>	<b>10,761</b>	<b>11,074</b>	<b>11,485</b>	<b>11,911</b>	<b>12,354</b>	<b>12,812</b>	<b>13,288</b>	<b>13,782</b>	<b>14,294</b>	<b>14,815</b>

Staff numbers	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE	2033/34 FTE	2034/35 FTE
<b>Staff numbers</b>											
Employees	90.40	92.95	93.04	93.14	93.23	93.32	93.42	93.51	93.60	93.70	93.79
<b>Total</b>	<b>90.40</b>	<b>92.95</b>	<b>93.04</b>	<b>93.14</b>	<b>93.23</b>	<b>93.32</b>	<b>93.42</b>	<b>93.51</b>	<b>93.60</b>	<b>93.70</b>	<b>93.79</b>

Department	Budget	Comprises			
	2025/26 \$'000	Permanent Full Time \$'000	Part Time \$'000	Casual \$'000	Temporary \$'000
Corporate & Community Services	3,038	2,037	987	14	-
CEO & Council	999	761	175	63	-
Assets & Development Services	3,823	3,683	120	20	-
<b>Ttoal permanent staff expenditure</b>	<b>7,860</b>	<b>6,481</b>	<b>1,282</b>	<b>97</b>	<b>-</b>
Other employee related expenditure	2,496				
Capitalised labour costs	405				
<b>Total staff expenditure</b>	<b>10,761</b>				

Department	Budget	Comprises			
	2025/26 FTE	Permanent Full Time FTE	Permanent Part Time FTE	Casual FTE	Temporary FTE
Corporate & Community Services	34.46	22.00	12.27	0.19	-
CEO & Council	10.23	7.00	2.23	1.00	-
Assets & Development Services	48.26	46.00	1.91	0.35	-
<b>Total staff</b>	<b>92.95</b>	<b>75.00</b>	<b>16.42</b>	<b>1.54</b>	<b>-</b>



## 3.7 Planned Human Resource Expenditure

Staff \$	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
<b>Corporate &amp; Community Services</b>										
<b>Permanent full time</b>										
Male	1,142	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Female	895	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Permanent part time</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	987	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3,024</b>	<b>4,237</b>	<b>4,237</b>	<b>4,237</b>	<b>4,237</b>	<b>4,237</b>	<b>4,237</b>	<b>4,237</b>	<b>4,237</b>	<b>4,237</b>
<b>CEO &amp; Council</b>										
<b>Permanent full time</b>										
Male	434	608	608	608	608	608	608	608	608	608
Female	328	460	460	460	460	460	460	460	460	460
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Permanent part time</b>										
Male	32	45	45	45	45	45	45	45	45	45
Female	142	199	199	199	199	199	199	199	199	199
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>936</b>	<b>1,312</b>	<b>1,312</b>	<b>1,312</b>	<b>1,312</b>	<b>1,312</b>	<b>1,312</b>	<b>1,312</b>	<b>1,312</b>	<b>1,312</b>
<b>Assets &amp; Development Services</b>										
<b>Permanent full time</b>										
Male	2,880	4,036	4,036	4,036	4,036	4,036	4,036	4,036	4,036	4,036
Female	718	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Permanent part time</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	120	168	168	168	168	168	168	168	168	168
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3,718</b>	<b>5,210</b>	<b>5,210</b>	<b>5,210</b>	<b>5,210</b>	<b>5,210</b>	<b>5,210</b>	<b>5,210</b>	<b>5,210</b>	<b>5,210</b>
Casual, temporary and other expenditure	2,841	2	315	726	1,152	1,595	2,053	2,529	3,023	3,535
<b>Total staff expenditure</b>	<b>10,519</b>	<b>10,761</b>	<b>11,074</b>	<b>11,485</b>	<b>11,911</b>	<b>12,354</b>	<b>12,812</b>	<b>13,288</b>	<b>13,782</b>	<b>14,294</b>

Staff numbers	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE	2033/34 FTE	2034/35 FTE
<b>Corporate &amp; Community Services</b>										
<b>Permanent full time</b>										
Male	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Female	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Permanent part time</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27	12.27
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>34.27</b>	<b>34.27</b>	<b>34.27</b>	<b>34.27</b>	<b>34.27</b>	<b>34.27</b>	<b>34.27</b>	<b>34.27</b>	<b>34.27</b>	<b>34.27</b>
<b>CEO &amp; Council</b>										
<b>Permanent full time</b>										
Male	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Female	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Permanent part time</b>										
Male	0.42	0.42	-	-	-	-	-	-	-	-
Female	1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9.23</b>	<b>9.23</b>	<b>8.81</b>	<b>8.81</b>	<b>8.81</b>	<b>8.81</b>	<b>8.81</b>	<b>8.81</b>	<b>8.81</b>	<b>8.81</b>
<b>Assets &amp; Development Services</b>										
<b>Permanent full time</b>										
Male	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00	36.00
Female	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Permanent part time</b>										
Male	-	-	-	-	-	-	-	-	-	-
Female	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91
Self-described gender	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>47.91</b>	<b>47.91</b>	<b>47.91</b>	<b>47.91</b>	<b>47.91</b>	<b>47.91</b>	<b>47.91</b>	<b>47.91</b>	<b>47.91</b>	<b>47.91</b>
Casual, temporary	1.54	1.63	2.14	2.23	2.33	2.42	2.51	2.61	2.70	2.80
<b>Total staff numbers</b>	<b>92.95</b>	<b>93.04</b>	<b>93.14</b>	<b>93.23</b>	<b>93.32</b>	<b>93.42</b>	<b>93.51</b>	<b>93.60</b>	<b>93.70</b>	<b>93.79</b>

#### 4. Financial 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.

Indicator	Measure	Forecast Actual 2024/25	Budget 2025/26	Projections 2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	Trend +/-
<b>Operating position</b>													
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	2.4%	16.5%	0.1%	-0.3%	-0.4%	-0.5%	-0.7%	-0.8%	-1.0%	-1.2%	-1.3%	-
<b>Liquidity</b>													
<b>Working Capital</b> (sufficient working capital is available to pay bills as and when they fall due)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	171.0%	170.2%	175.1%	178.5%	180.7%	182.2%	182.7%	182.4%	181.2%	182.3%	183.9%	+
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / current liabilities	109.0%	107.5%	109.8%	111.1%	111.8%	111.6%	110.6%	108.7%	105.8%	104.0%	103.2%	-
<b>Obligations</b>													
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / rate revenue	18.2%	22.2%	18.8%	16.2%	14.0%	11.7%	9.5%	7.3%	5.1%	3.0%	1.5%	-
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / rate revenue	2.2%	2.3%	3.1%	3.5%	2.7%	2.4%	2.3%	2.3%	2.2%	2.1%	2.1%	-
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue	16.6%	18.4%	16.0%	13.9%	11.9%	9.9%	7.9%	5.9%	3.9%	2.6%	1.6%	-
<b>Asset renewal</b> (assets are renewed as planned)	<b>Asset renewal compared to depreciation</b> Asset renewal and upgrade expense / Asset depreciation	120.9%	82.5%	82.5%	82.5%	82.5%	82.5%	82.5%	82.5%	80.9%	80.9%	79.9%	-

Indicator	Measure	Forecast Actual	Budget	Projections										Trend
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	+ / o / -	
<b>Stability</b>														
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	52.5%	44.6%	54.0%	54.2%	54.3%	54.5%	54.6%	54.7%	54.8%	54.9%	55.1%	-	
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipality	0.29%	0.31%	0.32%	0.32%	0.32%	0.33%	0.33%	0.34%	0.34%	0.34%	0.35%	+	
<b>Efficiency</b>														
<b>Expenditure level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses/ no. of property assessments	4.19	4.30	4.31	4.37	4.43	4.49	4.55	4.62	4.68	4.75	4.81	+	
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	2.25	2.30	2.33	2.36	2.40	2.43	2.47	2.50	2.54	2.58	2.62	+	
<b>Key to Forecast Trend:</b>														
+ 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														

## 5. Strategies and Plans

### 5.1.1 Current Debt Position

The total amount borrowed as at 30 June 2025 is \$2.535 million 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 2024/25 \$'000	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
<b>Opening Balance</b>	1,443	2,535	3,221	2,818	2,506	2,219	1,916	1,599	1,266	916	548
Plus New Loans	1,300	1,000	-	-	-	-	-	-	-	-	-
Less Principal repayment	208	314	403	312	287	303	317	333	350	368	256
<b>Closing Balance</b>	<b>2,535</b>	<b>3,221</b>	<b>2,818</b>	<b>2,506</b>	<b>2,219</b>	<b>1,916</b>	<b>1,599</b>	<b>1,266</b>	<b>916</b>	<b>548</b>	<b>292</b>
Interest Payment	68	122	156	137	122	108	93	77	60	43	27

### 5.3.1 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 2024/25 %	2025/26 %	2026/27 %	2027/28 %	2028/29 %	2029/30 %	2030/31 %	2031/32 %	2032/33 %	2033/34 %	2034/35 %
Total borrowings / Rate revenue	Below 60%	18%	22%	19%	16%	14%	12%	9%	7%	5%	3%	2%
Debt servicing / Rate revenue	Below 5%	0%	1%	1%	1%	1%	1%	1%	0%	0%	0%	0%
Debt commitment / Rate revenue	Below 10%	18%	22%	19%	16%	14%	12%	9%	7%	5%	3%	2%
Indebtedness / Own source revenue	Below 60%	15%	18%	16%	14%	12%	10%	8%	6%	4%	3%	2%

## 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 2024/25 \$'000	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
<b>Opening Balance</b>		9	9	9	9	9	9	9	9	9	9	9
Transfer to reserve		-	-	-	-	-	-	-	-	-	-	-
Transfer from reserve		-	-	-	-	-	-	-	-	-	-	-
<b>Closing balance</b>		9	9	9	9	9	9	9	9	9	9	9

## Pyrenees Shire Council

## 2025/26 Budget





## Pyrenees Shire Council

## 2025/26 Budget

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## Pyrenees Shire Council

## 2025/26 Budget

### Mayor Introduction

I am pleased to announce Council's 2025-26 Draft Budget reflects our commitment to responsible financial management; while continuing to deliver the services and infrastructure our communities rely on every day.

Key investments this year include road, bridge and drainage upgrades, a Beaufort Off-Lead Dog Park and a substantial financial contribution to the Beaufort Key Worker Accommodation Project, all ensuring that our community remains safe, accessible and thriving.

The Draft Budget is aligned to our long-term strategic plans, ensuring that every dollar spent delivers value and achieves our shared priorities.

Council is focussed on delivering a responsible budget that considers the resident's financial burden and notes the impact of the added costs associated with the Victorian Government's new Emergency Services and Volunteers Fund.

The Draft Budget proposes spending \$35.3 million. The centrepiece of the budget is:

- Upgrading some of our 2,000 kilometres of roads
- Renewal of some of our 150 bridges, 100 of which are over 50 years old
- The Key Worker Accommodation Project
- Drainage works
- Delivery of more than 100 services, projects and events to the community

In response to ratepayer feedback, I am pleased to announce a focus on both capital works and development projects.

We are also keeping our Council rate rise to three per cent, which is in line with the Victorian Government's 2025-26 rate cap.

The vacant land rate is now consolidated into one charge. This is because Council has realigned the rating strategy to achieve greater rate equity throughout the Shire. The farm rate has been readjusted and reduced over the last few years and Council now believes vacant land rates should be consolidated into one, rather than the previous three rate categories.

We are committed to maintaining our infrastructure and providing development opportunities in Pyrenees Shire, working together to build a strong, inclusive and sustainable future.

**Cr Tanya Kehoe**  
**Mayor**

**Pyrenees Shire Council****2025/26 Budget****MESSAGE FROM THE CEO**

The 2025-26 Draft Budget has been developed by implementing a thorough and transparent process that included in-depth reviews, analysis, and contributions from councillors, officers, and management.

At its core, the Draft Budget delivers a substantial capital works program, with major investments in roads and bridge upgrades, drainage, recreation facilities and economic development, aligning with our Council Plan and Community Vision.

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

Around 56 per cent of the Pyrenees Shire income is raised through rates and other local revenue, with the remaining 45 per cent coming from government grants and fees and charges income.

To meet the needs of our growing community, Council actively advocates for additional funding from the state and federal governments. Grants play a vital role in bridging the financial gap between locally raised funds and the resources needed to maintain and enhance services for residents, communities and our region.

For the 2025-26 financial year, rates have been kept at a three per cent increase in line with the Victorian Government's rate cap.

Council is committed to ensuring our ratepayers continue to get the best value for their dollar by delivering high-quality services, maintaining essential infrastructure, and planning responsibly for the future needs of the community.

**Jim Nolan**  
**Chief Executive Officer**

## Pyrenees Shire Council

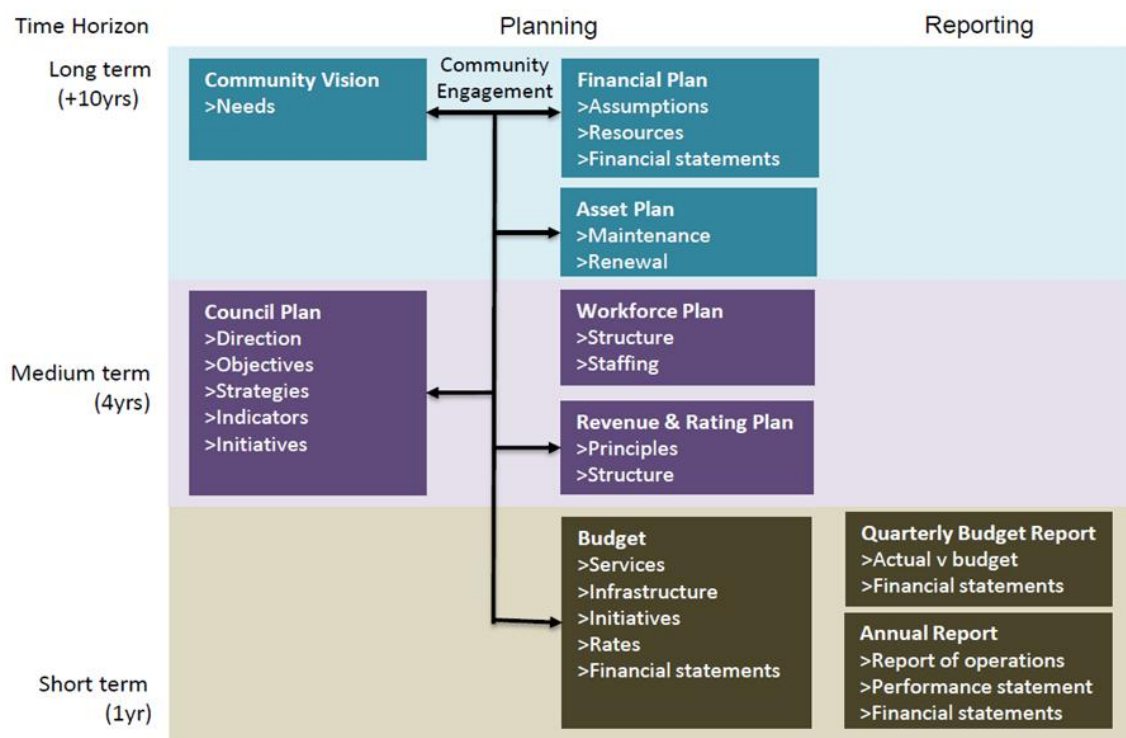
## 2025/26 Budget

## 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 planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision and Financial 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.

## Pyrenees Shire Council

## 2025/26 Budget

## 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**

***" 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.***

***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."***

**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.

**2. Effective and Transparent Communication**

Council ensures timely, clear, and constructive communication with the community, valuing local knowledge and fostering open dialogue.

**3. Collaboration and Accountability**

Council promotes internal and external collaboration to achieve optimal 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 community needs, prioritising strategic alignment, outdoor maintenance, and long-term sustainability in all projects.

## Pyrenees Shire Council

## 2025/26 Budget

## 1.2 Strategic Priorities

**Pillar 1: Supporting and growing Liveable Places, Connected Communities**

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

**Pillar 2: Promoting 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 strategic planning and economic development to support community aspirations and business growth.
- C. Promote and support community events and the visitor economy to celebrate local culture, boost tourism, and stimulate economic activity.
- D. Advocate for improved transport infrastructure, support job creation, and invest in workforce development to enhance connectivity and economic opportunity.

**Pillar 3: Preserving, promoting and enjoying 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.

## Pyrenees Shire Council

## 2025/26 Budget

**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. Eliminate communication blackspots and ensure all communities have reliable access to mobile, internet, and emergency services through strong advocacy and investment.
- C. Support innovative and appropriate development by updating land use planning, encouraging community input, and reducing barriers to growth.
- 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**

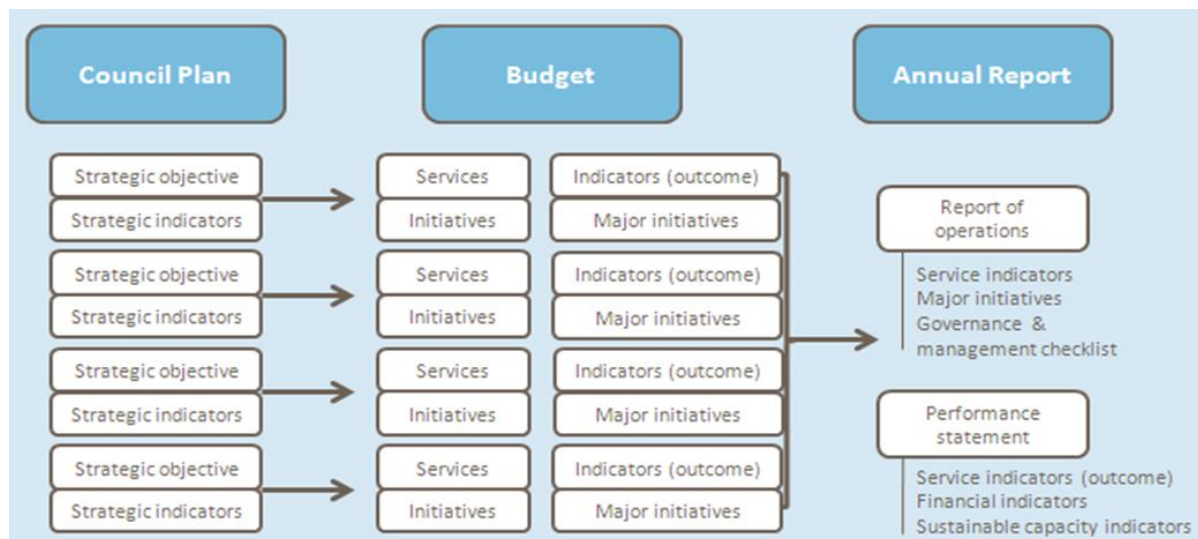
- A. Foster a values-driven, inclusive culture where residents and community needs are central to all decision-making. Empower leadership at all levels to be responsive, accountable, and aligned with Council and community priorities.
- B. Work constructively and in partnership with individuals and communities 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, planning, and resource allocation.

## Pyrenees Shire Council

## 2025/26 Budget

## 2 Services and Service Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025/26 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.



## Pyrenees Shire Council

## 2025/26 Budget

## 2.1 Key Performance Measure

Pillar 1: Measures - Supporting and growing Liveable Places, Connected Communities	
a. Community satisfaction	3% improvement in scores for Appearance of Public Areas (2024 – 69)
b. Community satisfaction	3% improvement in scores for Recreational Facilities (2024 - 68)
c. Planning permits	>85% planning permits issued within required timeframes
	90% of applicants achieved a planning outcome that resulted in their request being approved.
d. Community Action Plans	15 community actions plans updated and agreed in collaboration with the relevant community within 4 years.
	\$50,000 per year allocated to implementation of community action plan initiatives through Council's community funding program.
e. Township Framework Plans	Complete for two main towns – Avoca and Beaufort
f. Community facility accessibility	Improve the proportion of council-owned community facilities that comply with established accessibility standards

Pillar 2: Measures - Promoting a Diversified, Thriving Economy	
a. New business / investment attraction	Number of new businesses established annually
	Percentage increase in local employment rates
b. Increase small business sector capability	Participant satisfaction rates and reported improvements in business operations.
c. Business confidence	Achieve a measurable increase in the local business confidence index within 12 months
d. Business owner support by referrals made to business support agencies	>6 businesses receiving support through referrals made by Council
	Satisfaction with the Council support services provided
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

## Pyrenees Shire Council

## 2025/26 Budget

**Pillar 3: Measures - Preserving, promoting and enjoying the natural environment**

a. Climate change	Achieve a 20% reduction in operational emissions in Council buildings within 4 years
b. Food and Organics Waste (FOGO)	Implementation of comprehensive service delivery (FOGO) by 1 July 2027
c. Kerbside waste collection	Increase waste diverted from landfill (2024 – 30.41%) to 50% within 4 years
d. Fire prevention	90% of approved roadside slashing program delivered annually.
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)

**Pillar 4: Measures - Planning and Building Infrastructure for current and future needs**

a. Road Management Plan compliance	Maintain >99% compliance to Plan intervention levels
b. Increased digital connectivity and literacy	Percentage increase in households and businesses with access to high-speed broadband Number of participants in digital literacy programs
c. Industrial and commercial land availability	Initiate increased availability of serviced industrial / commercial land to attract private investment.
d. Improved transport infrastructure	Percentage of identified end-of-life bridges renewed or replaced. Reduction in the number of weight-restricted bridges (2025 26/150 17%)
e. Emergency water (for stock and fire emergencies)	Within 4 years achieve 100% coverage of accessible emergency water within 20k km of any resident

## Pyrenees Shire Council

## 2025/26 Budget

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

## Pyrenees Shire Council

## 2025/26 Budget

## 2.2 Pillar 1: - Supporting and growing Liveable, Connected Communities

Business area	Description of services provided	23/24 Actual \$'000	24/25 Forecast \$'000	25/26 Budget \$'000
<b>Community grants</b>	Council conducts two rounds of community grants 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	71	106	81
	<b>Net Cost</b>	<b>(71)</b>	<b>(106)</b>	<b>(81)</b>
<b>Aged &amp; Disability Services</b>	This service provides a range of home and community care services for the aged and disabled including home delivered meals, personal care, transport, respite care, home modifications and senior citizen clubs.			
	Revenue	80	11	12
	Expenditure	639	380	490
	<b>Net Cost</b>	<b>(559)</b>	<b>(369)</b>	<b>(478)</b>
<b>Family Services</b>	This service provides family oriented support services including maternal and child health, youth services, immunisation and health and safety.			
	Revenue	400	296	296
	Expenditure	297	540	499
	<b>Net Cost</b>	<b>103</b>	<b>(244)</b>	<b>(203)</b>
<b>Library Services</b>	This service provides public library services at three locations 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.			
	Revenue	20	266	143
	Expenditure	122	213	244
	<b>Net Cost</b>	<b>(102)</b>	<b>53</b>	<b>(101)</b>
<b>Animal control</b>	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	177	189
	Expenditure	279	264	253
	<b>Net Cost</b>	<b>(98)</b>	<b>(87)</b>	<b>(64)</b>
<b>Caravan Parks</b>	This service provides caravan park facilities for residents and visitors to the municipality.			
	Revenue	326	351	553
	Expenditure	402	349	414
	<b>Net Cost</b>	<b>(76)</b>	<b>2</b>	<b>139</b>

## Pyrenees Shire Council

## 2025/26 Budget

Business area	Description of services provided	23/24 Actual \$'000	24/25 Forecast \$'000	25/26 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	18	34	118
	Expenditure	1,269	1,370	1,396
	<b>Net Cost</b>	<b>(1,251)</b>	<b>(1,336)</b>	<b>(1,278)</b>
	<b>Total Net Cost</b>	<b>(2,054)</b>	<b>(2,087)</b>	<b>(2,066)</b>

## Pyrenees Shire Council

## 2025/26 Budget

## 2.3 Pillar 2: - Promoting a Diversified, Thriving Economy

Business area	Description of services provided	23/24 Actual \$'000	24/25 Forecast \$'000	25/26 Budget \$'000
<b>Planning</b>	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	239	213	163
	Expenditure	551	925	826
	<b>Net Cost</b>	<b>(312)</b>	<b>(712)</b>	<b>(663)</b>
<b>Economic development</b>	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	119	33	29
	Expenditure	858	903	838
	<b>Net Cost</b>	<b>(739)</b>	<b>(870)</b>	<b>(809)</b>
<b>Environmental Health</b>	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	79	109	99
	Expenditure	265	281	216
	<b>Net Cost</b>	<b>(186)</b>	<b>(172)</b>	<b>(117)</b>
<b>Caravan parks</b>	This service provides caravan park facilities for residents and visitors to the municipality.			
	Revenue	0	0	0
	Expenditure	259	342	347
	<b>Net Cost</b>	<b>(259)</b>	<b>(342)</b>	<b>(347)</b>
<b>Building Services</b>	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	56	76	68
	Expenditure	241	220	321
	<b>Net Cost</b>	<b>(185)</b>	<b>(144)</b>	<b>(253)</b>
<b>Total Net Cost</b>		<b>(1,681)</b>	<b>(2,240)</b>	<b>(2,189)</b>

## Pyrenees Shire Council

## 2025/26 Budget

## 2.4 Pillar 3: - Preserving, promoting and enjoying the natural environment

Business area	Description of services provided	23/24 Actual \$'000	24/25 Forecast \$'000	25/26 Budget \$'000
<b>Disaster Management</b>	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	1,586	396	75
	Expenditure	3,334	695	297
	<b>Net Cost</b>	<b>(1,748)</b>	<b>(299)</b>	<b>(222)</b>
<b>Waste Management Services</b>	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 \$59,000 of Transfer Station Upgrade capital works.			
	Revenue	2,512	2,618	2,735
	Expenditure	1,969	2,145	2,164
	<b>Net Cost</b>	<b>543</b>	<b>473</b>	<b>571</b>
<b>Environmental Planning</b>	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	60	63
	Expenditure	159	201	222
	<b>Net Cost</b>	<b>(97)</b>	<b>(141)</b>	<b>(159)</b>
<b>Total Net Cost</b>		<b>(1,302)</b>	<b>33</b>	<b>190</b>

## Pyrenees Shire Council

## 2025/26 Budget

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

Business area	Description of services provided	23/24 Actual \$'000	24/25 Forecast \$'000	25/26 Budget \$'000
<b>Road maintenance</b>	This service is responsible for the maintenance of Council's road network.			
	Revenue	167	24	15
	Expenditure	2,283	3,099	3,246
	<b>Net Cost</b>	<b>(2,116)</b>	<b>(3,075)</b>	<b>(3,231)</b>
<b>Traffic and Transportation Services</b>	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	229	14	18
	Expenditure	1,195	1,243	1,311
	<b>Net Cost</b>	<b>(966)</b>	<b>(1,229)</b>	<b>(1,293)</b>
<b>Total Net Cost</b>		<b>(3,082)</b>	<b>(4,304)</b>	<b>(4,524)</b>



## Pyrenees Shire Council

## 2025/26 Budget

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

Business area	Description of services provided	23/24 Actual \$'000	24/25 Forecast \$'000	25/26 Budget \$'000
<b>Public conveniences</b>	This service provides Council with public convenience facilities throughout the Shire.			
	Revenue	0	0	0
	Expenditure	94	98	87
	<b>Net Cost</b>	<b>(94)</b>	<b>(98)</b>	<b>(87)</b>
<b>Councillors, Chief Executive and Governance</b>	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	2	0	0
	Expenditure	1,238	1,297	1,375
	<b>Net Cost</b>	<b>(1,236)</b>	<b>(1,297)</b>	<b>(1,375)</b>
<b>Customer &amp; Civic Services</b>	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	756	7,718	7,609
	Expenditure	4,693	4,267	4,953
	<b>Net Cost</b>	<b>(3,937)</b>	<b>3,451</b>	<b>2,656</b>
<b>Admin and other</b>	General administration and other expenditure items in this program area.			
	Revenue	45	44	2,812
	Expenditure	74	119	370
	<b>Net Cost</b>	<b>(29)</b>	<b>(75)</b>	<b>2,442</b>
<b>People and Culture</b>	This service provides the recruitment, training, performance evaluation and departure of Council staff.			
	Revenue	0	0	0
	Expenditure	166	214	233
	<b>Net Cost</b>	<b>(166)</b>	<b>(214)</b>	<b>(233)</b>
<b>Information centres</b>	This service provides, supports and maintains reliable and cost effective visitor information facilities and infrastructure to Council.			
	Revenue	112	85	84
	Expenditure	486	339	349
	<b>Net Cost</b>	<b>(374)</b>	<b>(254)</b>	<b>(265)</b>
<b>Total Net Cost</b>		<b>(5,836)</b>	<b>1,513</b>	<b>3,138</b>

## Pyrenees Shire Council

## 2025/26 Budget

## 2.7 Reconciliation with budgeted operating result

	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
<b>Pillar 1:</b> Supporting and growing Liveable Places, Connected Communities	(2,066)	3,377	1,311
<b>Pillar 2:</b> Promoting a Diversified, Thriving Economy	(2,189)	2,548	359
<b>Pillar 3:</b> Preserving, promoting and enjoying the natural environment	190	2,683	2,873
<b>Pillar 4:</b> Planning and Building Infrastructure for current and future needs	(4,524)	4,557	33
<b>Pillar 5:</b> Community and Centric Leadership and Proactive Service Delivery	3,138	7,367	10,505
<b>Total services and initiatives</b>	<b>(5,451)</b>	<b>20,532</b>	<b>15,081</b>
Other non-attributable	0		
<b>Deficit before funding sources</b>	<b>(5,451)</b>		
<b>Funding sources:</b>			
Rates	11,823		
Capital grants	5,400		
Gain on asset sales	0		
Depreciation	(6,357)		
<b>Total funding sources</b>	<b>10,866</b>		
<b>for the year</b>	<b>5,415</b>		

## Pyrenees Shire Council

## 2025/26 Budget

### 3 Financial statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2025/26 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

## Pyrenees Shire Council

## 2025/26 Budget

## Comprehensive Income Statement

For the four years ending 30 June 2029						
		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
	Notes					
<b>Income/Revenue</b>						
Rates and charges	4.1.1	14,045	14,541	14,978	15,427	15,890
Statutory fees and fines	4.1.2	280	296	303	311	319
User fees	4.1.3	736	903	926	949	973
Grants - Operating	4.1.4	7,942	8,080	8,281	8,488	8,700
Grants - Capital	4.1.4	4,080	7,983	2,455	2,455	2,516
Contributions - cash	4.1.5	34	34	0	0	0
Net gain on disposal of property, infrastructure, plant and equipment		0	0	0	0	0
Other income	4.1.6	938	469	481	493	505
<b>Total income / revenue</b>		<b>28,055</b>	<b>32,306</b>	<b>27,424</b>	<b>28,123</b>	<b>28,903</b>
<b>Expenses</b>						
Employee costs	4.1.7	10,124	10,356	10,658	11,057	11,472
Materials and services	4.1.8	9,080	9,725	9,733	9,976	10,226
Allowance for impairment losses		11	10	10	10	10
Depreciation	4.1.9	6,202	6,357	6,516	6,679	6,846
Depreciation - right of use assets	4.1.10	9	9	9	9	9
Borrowing costs		68	122	156	137	122
Finance Costs - Leases		11	9	9	9	1
Other expenses	4.1.12	309	302	309	317	325
<b>Total expenses</b>		<b>25,814</b>	<b>26,890</b>	<b>27,400</b>	<b>28,195</b>	<b>29,012</b>
<b>Surplus (deficit) for the year</b>		<b>2,241</b>	<b>5,415</b>	<b>24</b>	<b>(72)</b>	<b>(108)</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods:</b>						
Net asset revaluation gain/(loss)		0	0	0	0	0
<b>Total comprehensive result</b>		<b>2,241</b>	<b>5,415</b>	<b>24</b>	<b>(72)</b>	<b>(108)</b>

## Pyrenees Shire Council

## 2025/26 Budget

## Balance Sheet

For the four years ending 30 June 2029						
		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
	Notes					
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		8,005	8,072	8,191	8,317	8,450
Trade and other receivables		2,435	2,580	2,730	2,884	3,043
Inventories		14	14	14	14	14
Prepayments		207	207	207	207	207
Other assets		43	43	43	43	43
<b>Total current assets</b>		<b>10,704</b>	<b>10,916</b>	<b>11,185</b>	<b>11,465</b>	<b>11,757</b>
<b>Non-current assets</b>						
Trade and other receivables		8	8	8	8	8
Property, infrastructure, plant and equipment		291,453	297,403	296,818	296,219	295,604
Right of Use Assets		0	0	0	0	0
<b>Total non-current assets</b>		<b>291,461</b>	<b>297,411</b>	<b>296,826</b>	<b>296,227</b>	<b>295,612</b>
<b>Total assets</b>		<b>302,165</b>	<b>308,328</b>	<b>308,011</b>	<b>307,692</b>	<b>307,369</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		2,436	2,436	2,436	2,436	2,436
Trust funds and deposits		1,171	1,171	1,171	1,171	1,171
Provisions		2,329	2,393	2,459	2,527	2,596
Lease liabilities		9	9	10	2	0
Interest-bearing liabilities		314	404	311	288	302
<b>Total current liabilities</b>		<b>6,259</b>	<b>6,413</b>	<b>6,387</b>	<b>6,424</b>	<b>6,505</b>
<b>Non-current liabilities</b>						
Provisions		200	206	212	218	224
Lease liabilities		21	12	2	0	0
Interest-bearing loans and borrowings		2,221	2,818	2,506	2,219	1,916
<b>Total non-current liabilities</b>		<b>2,442</b>	<b>3,036</b>	<b>2,720</b>	<b>2,437</b>	<b>2,140</b>
<b>Total liabilities</b>		<b>8,701</b>	<b>9,448</b>	<b>9,108</b>	<b>8,860</b>	<b>8,646</b>
<b>Net assets</b>		<b>293,464</b>	<b>298,879</b>	<b>298,904</b>	<b>298,832</b>	<b>298,724</b>
<b>Equity</b>						
Accumulated surplus		102,187	107,602	107,627	107,555	107,447
Reserves		191,277	191,277	191,277	191,277	191,277
<b>Total equity</b>		<b>293,464</b>	<b>298,879</b>	<b>298,904</b>	<b>298,832</b>	<b>298,724</b>

## Pyrenees Shire Council

## 2025/26 Budget

## Statement of Changes in Equity

For the four years ending 30 June 2029						
			<b>Total</b>	<b>Accumulated</b>	<b>Revaluation</b>	<b>Other</b>
			<b>\$'000</b>	<b>Surplus</b>	<b>Reserve</b>	<b>Reserves</b>
				<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>2025 Forecast Actual</b>						
Balance at beginning of the financial year			291,223	99,946	191,268	9
(Deficit) for the year			2,241	2,241	0	0
Net asset revaluation gain(loss)			0			
<b>Balance at end of the financial year</b>			<b>293,464</b>	<b>102,187</b>	<b>191,268</b>	<b>9</b>
<b>2026 Budget</b>						
Balance at beginning of the financial year			293,464	102,187	191,268	9
(Deficit) for the year			5,415	5,415		
Net asset revaluation increment(decrement)						
<b>Balance at end of the financial year</b>			<b>298,879</b>	<b>107,602</b>	<b>191,268</b>	<b>9</b>
<b>2027</b>						
Balance at beginning of the financial year			298,879	107,602	191,268	9
(Deficit) for the year			24	24		
Net asset revaluation gain(loss)			0			
<b>Balance at end of the financial year</b>			<b>298,904</b>	<b>107,627</b>	<b>191,268</b>	<b>9</b>
<b>2028</b>						
Balance at beginning of the financial year			298,904	107,627	191,268	9
(Deficit) for the year			(72)	(72)		
Net asset revaluation gain(loss)			0			
<b>Balance at end of the financial year</b>			<b>298,832</b>	<b>107,555</b>	<b>191,268</b>	<b>9</b>
<b>2029</b>						
Balance at beginning of the financial year			298,832	107,555	191,268	9
(Deficit) for the year			(108)	(108)		
Net asset revaluation gain(loss)			0			
<b>Balance at end of the financial year</b>			<b>298,724</b>	<b>107,447</b>	<b>191,268</b>	<b>9</b>

## Pyrenees Shire Council

## 2025/26 Budget

## Statement of Cash Flows

For the four years ending 30 June 2029						
		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Projections 2026/27 2027/28 2028/29 \$'000 \$'000 \$'000		
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and service charges		14,033	14,396	14,828	15,273	15,731
Statutory fees and fines		269	296	303	311	319
User charges		736	893	916	939	963
Grants - operating		7,942	8,080	8,281	8,488	8,700
Grants - capital		4,080	7,983	2,455	2,455	2,516
Contributions - cash		34	34	0	0	0
Interest on cash invested		450	400	0	0	0
Trust funds and deposits taken		0	0	0	0	0
Other receipts		488	69	481	493	505
Net GST refund		0	0	0	0	0
Employee costs		(10,047)	(10,286)	(10,586)	(10,983)	(11,396)
Materials and services		(9,082)	(9,725)	(9,733)	(9,976)	(10,226)
Trust funds and deposits repaid		0	0	0	0	0
Other payments		(309)	(302)	(309)	(317)	(325)
<b>Net cash provided by operating activities</b>	4.4.1	<b>8,594</b>	<b>11,838</b>	<b>6,636</b>	<b>6,682</b>	<b>6,788</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(11,071)	(12,636)	(6,265)	(6,422)	(6,582)
Payments for land held for resale		0	0	0	0	0
Proceeds from sale of property, infrastructure, plant and equipment		309	319	325	333	341
Proceeds from sale of land held for resale		0	0	0	0	0
<b>Net cash used in investing activities</b>	4.4.2	<b>(10,762)</b>	<b>(12,317)</b>	<b>(5,940)</b>	<b>(6,089)</b>	<b>(6,241)</b>
<b>Cash flows from financing activities</b>						
Finance costs		(68)	(122)	(156)	(137)	(122)
Proceeds from borrowings		1,300	1,000	0	0	0
Repayment of borrowings		(239)	(314)	(404)	(311)	(288)
Interest paid - lease liability		(11)	(9)	(9)	(9)	(1)
Repayment of lease liabilities		(11)	(9)	(9)	(10)	(2)
<b>Net cash used in financing activities</b>	4.4.3	<b>971</b>	<b>546</b>	<b>(578)</b>	<b>(467)</b>	<b>(413)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(1,197)</b>	<b>67</b>	<b>118</b>	<b>127</b>	<b>133</b>
Cash and cash equivalents at beginning of the financial year		9,202	8,005	8,072	8,190	8,317
<b>Cash and cash equivalents at end of the financial year</b>		<b>8,005</b>	<b>8,072</b>	<b>8,190</b>	<b>8,317</b>	<b>8,450</b>

## Pyrenees Shire Council

## 2025/26 Budget

## Statement of Capital Works

For the four years ending 30 June 2029						
		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
<b>Property</b>						
Land		650	0	0	0	0
Land Improvements		0	0	0	0	0
<b>Total land</b>		<b>650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>						
Buildings		0	5,400	0	0	0
Building Improvements		1,633	195	200	205	210
<b>Total buildings</b>		<b>1,633</b>	<b>5,595</b>	<b>200</b>	<b>205</b>	<b>210</b>
<b>Total property</b>		<b>2,283</b>	<b>5,595</b>	<b>200</b>	<b>205</b>	<b>210</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		1,223	787	806	826	847
Fixtures, fittings and furniture		40	21	22	22	23
Computers and telecommunications		502	164	168	172	176
Library books		26	26	27	28	29
<b>Total plant and equipment</b>		<b>1,791</b>	<b>998</b>	<b>1,023</b>	<b>1,048</b>	<b>1,075</b>
<b>Infrastructure</b>						
Roads		3,773	4,107	4,210	4,317	4,423
Bridges		1,080	433	444	455	466
Footpaths and cycleways		228	31	32	32	33
Drainage		612	205	210	215	221
Waste management		738	214	92	94	97
Recreational, leisure and community facilities		26	53	54	56	57
Other infrastructure		540	1,000	0	0	0
<b>Total infrastructure</b>		<b>6,997</b>	<b>6,043</b>	<b>5,042</b>	<b>5,169</b>	<b>5,297</b>
<b>Total capital works expenditure</b>		<b>11,071</b>	<b>12,636</b>	<b>6,265</b>	<b>6,422</b>	<b>6,582</b>
<b>Represented by:</b>						
New asset expenditure		3,120	7,390	887	910	932
Asset renewal expenditure		5,669	5,246	5,378	5,512	5,650
Asset expansion expenditure		455	0	0	0	0
Asset upgrade expenditure		1,827	0	0	0	0
<b>Total capital works expenditure</b>		<b>11,071</b>	<b>12,636</b>	<b>6,265</b>	<b>6,422</b>	<b>6,582</b>
<b>Funding sources represented by:</b>						
Grants		4,080	7,983	2,455	2,455	2,516
Contributions		34	34	0	0	0
Council cash		5,657	3,620	3,810	3,967	4,066
Borrowings		1,300	1,000	0	0	0
<b>Total capital works expenditure</b>		<b>11,071</b>	<b>12,636</b>	<b>6,265</b>	<b>6,422</b>	<b>6,582</b>



## Pyrenees Shire Council

## 2025/26 Budget

## Statement of Human Resources

For the four years ending 30 June 2029						
	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	
<b>Staff expenditure</b>						
Employee costs - operating	10,124	10,356	10,658	11,057	11,472	
Employee costs - capital	395	405	416	428	439	
<b>Total staff expenditure</b>	<b>10,519</b>	<b>10,761</b>	<b>11,074</b>	<b>11,485</b>	<b>11,911</b>	
	FTE	FTE	FTE	FTE	FTE	
<b>Staff numbers</b>						
Employees	90.4	93.0	93.0	93.1	93.2	
<b>Total staff numbers</b>	<b>90.4</b>	<b>93.0</b>	<b>93.0</b>	<b>93.1</b>	<b>93.2</b>	

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

Department	Budget 2025/26 \$'000	Comprises			
		Permanent Full Time \$'000	Part Time \$'000	Casual \$'000	Temporary \$'000
Corporate & Community Services	3,038	2,037	987	14	0
CEO & Council	999	761	175	63	0
Assets & Development Services	3,823	3,683	120	20	0
<b>Total permanent staff expenditure</b>	<b>7,860</b>	<b>6,481</b>	<b>1,282</b>	<b>97</b>	<b>0</b>
Other employee related expenditure	2,496				
Capitalised labour costs	405				
<b>Total expenditure</b>	<b>10,761</b>				

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

Department	Budget 2025/26	Comprises			
		Permanent Full Time	Part Time	Casual	Temporary
Corporate & Community Services	34.5	22.0	12.3	0.2	0.0
CEO & Council	10.2	7.0	2.2	1.0	0.0
Assets & Development Services	48.3	46.0	1.9	0.4	0.0
<b>Total staff</b>	<b>93.0</b>	<b>75.0</b>	<b>16.4</b>	<b>1.5</b>	<b>0.0</b>

## Pyrenees Shire Council

## 2025/26 Budget

## Statement of Planned Human Resources Expenditure

For the four years ending 30 June 2029				
	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
<b>Corporate &amp; Community Services</b>				
<b>Permanent full time</b>	-	-	-	-
Male	1,142	1,600	1,600	1,600
Female	895	1,254	1,254	1,254
Self-described gender	-	-	-	-
<b>Permanent part time</b>				
Male	-	-	-	-
Female	987	1,383	1,383	1,383
Self-described gender	-	-	-	-
<b>Total</b>	<b>3,024</b>	<b>4,237</b>	<b>4,237</b>	<b>4,237</b>
<b>CEO &amp; Council</b>				
<b>Permanent full time</b>	-	-	-	-
Male	434	608	608	608
Female	328	460	460	460
Self-described gender	-	-	-	-
<b>Permanent part time</b>	-	-	-	-
Male	32	45	45	45
Female	142	199	199	199
Self-described gender	-	-	-	-
<b>Total</b>	<b>936</b>	<b>1,312</b>	<b>1,312</b>	<b>1,312</b>
<b>Assets &amp; Development Services</b>				
<b>Permanent full time</b>	-	-	-	-
Male	2,880	4,036	4,036	4,036
Female	718	1,006	1,006	1,006
Self-described gender	-	-	-	-
<b>Permanent part time</b>				
Male	-	-	-	-
Female	120	168	168	168
Self-described gender	-	-	-	-
<b>Total</b>	<b>3,718</b>	<b>5,210</b>	<b>5,210</b>	<b>5,210</b>
Casual, temporary and other expenditure	2,841	2	315	726
<b>Total staff expenditure</b>	<b>10,519</b>	<b>10,761</b>	<b>11,074</b>	<b>11,485</b>

## Pyrenees Shire Council

## 2025/26 Budget

## Statement of Planned Human Resources FTE

For the four years ending 30 June 2029				
	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
<b>Corporate &amp; Community Services</b>				
<b>Permanent full time</b>				
Male	11.00	11.00	11.00	11.00
Female	11.00	11.00	11.00	11.00
Self-described gender	-	-	-	-
<b>Permanent part time</b>				
Male	-	-	-	-
Female	12.27	12.27	12.27	12.27
Self-described gender	-	-	-	-
<b>Total</b>	<b>34.27</b>	<b>34.27</b>	<b>34.27</b>	<b>34.27</b>
<b>CEO &amp; Council</b>				
<b>Permanent full time</b>	-	-	-	-
Male	3.00	3.00	3.00	3.00
Female	4.00	4.00	4.00	4.00
Self-described gender	-	-	-	-
<b>Permanent part time</b>				
Male	0.42	0.42	-	-
Female	1.81	1.81	1.81	1.81
Self-described gender	-	-	-	-
<b>Total</b>	<b>9.23</b>	<b>9.23</b>	<b>8.81</b>	<b>8.81</b>
<b>Assets &amp; Development Services</b>				
<b>Permanent full time</b>	-	-	-	-
Male	36.00	36.00	36.00	36.00
Female	10.00	10.00	10.00	10.00
Self-described gender	-	-	-	-
<b>Permanent part time</b>				
Male	-	-	-	-
Female	1.91	1.91	1.91	1.91
Self-described gender	-	-	-	-
<b>Total</b>	<b>47.91</b>	<b>47.91</b>	<b>47.91</b>	<b>47.91</b>
Casual, temporary	1.54	1.63	2.14	2.23
<b>Total staff numbers</b>	<b>92.95</b>	<b>93.04</b>	<b>93.14</b>	<b>93.23</b>

## Pyrenees Shire Council

## 2025/26 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 2025/26 the FGRS cap has been set at 3.0%. 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 3.0% 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 Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Waste management charge	2,463	2,715	252	10.23%
Service rates and charges	9,740	10,331	591	6.07%
Supplementary rates and rate adjustments	16	52	36	225.00%
Interest on rates and charges	100	75	- 25	-25.00%
Revenue in lieu of rates	1,291	1,368	77	5.96%
<b>Total rates and charges</b>	<b>13,610</b>	<b>14,541</b>	<b>931</b>	<b>6.84%</b>

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

## Pyrenees Shire Council

## 2025/26 Budget

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 2024/25 cents/\$CIV	Budget 2025/26 cents/\$CIV	Change
General rate for rateable residential properties	0.230995	0.258810	<b>12.04%</b>
General rate for rateable commercial properties	0.265644	0.323513	<b>21.78%</b>
General rate for rateable industrial properties	0.265644	0.323513	<b>21.78%</b>
General rate for rateable vacant non-farm land properties less than two hectares	0.600587	0.388215	<b>-35.36%</b>
General rate for rateable non-farm vacant land properties between two hectares and forty hectares	0.531289	0.388215	<b>-26.93%</b>
General rate for rateable non-farm vacant land properties greater than forty hectares	0.358042	0.388215	<b>8.43%</b>
General rate for undevelopable land	0.230995	0.232929	<b>0.84%</b>
General rate for rateable farm properties	0.161697	0.181168	<b>12.04%</b>
Recreational properties	0.230995	0.258810	<b>12.04%</b>

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 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
General rate for rateable residential properties	3,105	<b>3,793</b>	<b>688</b>	22.15%
General rate for rateable commercial properties	123	<b>161</b>	<b>38</b>	30.61%
General rate for rateable industrial properties	182	<b>210</b>	<b>28</b>	15.24%
General rate for rateable vacant non-farm land properties less than two hectares	303	<b>172</b>	<b>-131</b>	-43.31%
General rate for rateable non-farm vacant land properties between two hectares and forty hectares	885	<b>637</b>	<b>-248</b>	-28.01%
General rate for rateable non-farm vacant land properties greater than forty hectares	244	<b>233</b>	<b>-10</b>	-4.18%
General rate for undevelopable land	0	0	0	22.29%
General rate for rateable farm properties	4,870	<b>5,087</b>	<b>216</b>	4.44%
Recreational properties	28	<b>39</b>	<b>11</b>	40.14%
<b>Total amount to be raised by general rates</b>	<b>9,740</b>	<b>10,332</b>	<b>592</b>	<b>6.07%</b>

## Pyrenees Shire Council

## 2025/26 Budget

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	2024/25 Number	2025/26 Number	Change Number	%
General rate for rateable residential properties	3,240	3,268	28	0.86%
General rate for rateable commercial properties	102	102	-	0.00%
General rate for rateable industrial properties	92	90	- 2	-2.17%
General rate for rateable vacant non-farm land properties less than two hectares	371	378	7	1.89%
General rate for rateable non-farm vacant land properties between two hectares and forty hectares	733	744	11	1.50%
General rate for rateable non-farm vacant land properties greater than forty hectares	116	113	- 3	-2.59%
General rate for undevelopable land	2	4	2	100.00%
General rate for rateable farm properties	1,624	1,590	- 34	-2.09%
Recreational properties	39	43	4	10.26%
<b>Total number of assessments</b>	<b>6,319</b>	<b>6,332</b>	<b>13</b>	<b>0.21%</b>

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

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

Type or class of land	2024/25 000	2025/26 000	Change 000	%
General rate for rateable residential properties	1,476,241	1,465,558	- 10,683	-0.72%
General rate for rateable commercial properties	49,436	49,782	346	0.70%
General rate for rateable industrial properties	70,600	64,852	- 5,748	-8.14%
General rate for rateable vacant non-farm land properties less than two hectares	47,300	44,198	- 3,102	-6.56%
General rate for rateable non-farm vacant land properties between two hectares and forty hectares	173,085	164,109	- 8,976	-5.19%
General rate for rateable non-farm vacant land properties greater than forty hectares	73,150	60,112	- 13,038	-17.82%
General rate for undevelopable land	94	154	60	63.83%
General rate for rateable farm properties	2,929,654	2,807,629	- 122,025	-4.17%
Recreational properties	14,577	15,120	543	3.73%
<b>Total value of land</b>	<b>4,834,137</b>	<b>4,671,514</b>	<b>- 162,623</b>	<b>-3.36%</b>

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

Type of Charge	Per Rateable Property 2024/25 \$	Per Rateable Property 2025/26 \$	Change \$	%
Municipal Charge	-	-	-	0.00%

## Pyrenees Shire Council

## 2025/26 Budget

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

Type of Charge	2024/25	2025/26	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 2024/25	Per Rateable Property 2025/26	Change	
	\$	\$	\$	%
Disposal Charge Unimproved Property	102	116	14	13.73%
Disposal Charge Improved Property	252	254	2	0.79%
Collection Charge Kerbside & Recycling	581	603	22	3.79%
Collection Charge Kerbside, Green & Recycling	581	603	22	3.79%

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	2024/25	2025/26	Change	
				%
Disposal Charge Unimproved Property	2,255	2,367	112	4.97%
Disposal Charge Improved Property	42	47	5	11.90%
Collection Charge Kerbside & Recycling	2,538	2,570	32	1.26%
Collection Charge Kerbside, Green & Recycling	1,432	1,462	30	2.09%
<b>Total number of waste service charges</b>	<b>6,267</b>	<b>6,446</b>	<b>179</b>	<b>2.86%</b>

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	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Waste service charges	2,547	2,715	168	6.60%
General rates	9,351	10,331	980	10.48%
Supplementary/(objections) general rates	25	52	27	108.00%
Windfarms in lieu of rates	1,330	1,368	38	2.86%
Interest on rates	100	75	-25	-25.00%
<b>Total Rates and charges</b>	<b>13,353</b>	<b>14,541</b>	<b>1,188</b>	<b>8.90%</b>

## Pyrenees Shire Council

## 2025/26 Budget

## 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:

	2024/25	2025/26
Total Rates	9,965,530	10,331
Number of rateable properties	6,319	6,332
Base Average Rates	1,577.07	1,631.54
Maximum Rate Increase (set by the State Government)	<b>2.75%</b>	<b>3.00%</b>
Capped Average Rate	1,593.42	1,624.39
Maximum General Rates and Municipal Charges Revenue	10,068,792	10,285,613
Budgeted General Rates and Municipal Charges Revenue	9,965,530	10,330,914
Budgeted Supplementary Rates	24,913	52,000
Budgeted Total Rates and Municipal Charges Revenue	<b>9,990,443</b>	<b>10,382,914</b>

## 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 2023/24 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	<b>0.258810</b>	(cents in the dollar of CIV) for all rateable residential properties
A general rate of	<b>0.323513</b>	(cents in the dollar of CIV) for all rateable commercial properties
A general rate of	<b>0.323513</b>	(cents in the dollar of CIV) for all rateable industrial properties
A general rate of	<b>0.388215</b>	(cents in the dollar of CIV) for all rateable vacant non-farm land less than two hectares properties
A general rate of	<b>0.388215</b>	(cents in the dollar of CIV) for all rateable non-farm vacant land between two hectares and forty hectares properties
A general rate of	<b>0.388215</b>	(cents in the dollar of CIV) for all rateable non-farm vacant land greater than forty hectares properties
A general rate of	<b>0.232929</b>	(cents in the dollar of CIV) for all rateable undevelopable land properties
A general rate of	<b>0.181168</b>	(cents in the dollar of CIV) for all rateable farm properties
A general rate of	<b>0.258810</b>	(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.

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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 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.

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

### 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.

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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

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 Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
Planning Fees	150	150	-	0.00%
Building Control	15	17	2	13.33%
Environmental Health	64	64	-	0.00%
Animal Fees & Fines	29	34	5	17.24%
Other	-	31	31	0.00%
	280	296	16	5.71%

## 4.1.3 User fees

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
Caravan Parks	14	18	4	28.57%
Environmental Health	34	7	-27	-79.41%
Animal Registration Charges	141	148	7	4.96%
Caravan Parks	351	553	202	57.55%
Community Centres	59	58	-1	-1.69%
Rental Income	8	29	21	262.50%
Building Fees	61	51	-10	-16.39%
Other	68	39	-29	-42.35%
	736	903	167	22.72%

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## 4.1.4 Grants

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
<b>Grants were received in respect of the following:</b>				
<b>Summary of grants</b>				
Commonwealth funded grants	11,044	15,010	3,966	35.91%
State funded grants	978	1,052	74	7.57%
<b>Total grants received</b>	<b>12,022</b>	<b>16,062</b>	<b>4,040</b>	<b>33.61%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Federal Assistance Grants - general purpose	6,964	7,138	174	2.50%
<b>Recurrent - State Government</b>				
School Crossing	15	15	-	0.00%
Maternal & child health	224	224	-	0.00%
Maternal & child health playgroup	68	68	-	0.00%
Tobacco Testing	15	15	-	0.00%
Library	245	123	- 122	-49.80%
Other	8	7	- 1	-12.50%
<b>Total recurrent grants</b>	<b>575</b>	<b>452</b>	<b>- 7,490</b>	<b>-94.31%</b>
<b>Non-recurrent - Commonwealth Government</b>				
<b>Non-recurrent - State Government</b>				
Avoca Flood Mitigation Investigation	120	-	- 120	-100.00%
Cat Desexing Project	7	7	-	0.00%
Youth Engagement Project	25	40	15	60.00%
Premiers Reading Challenge Book Fund	7	7	-	0.00%
Digital Literacy for Seniors Program	13	13	-	0.00%
Australia Day	7	-	- 7	-100.00%
Beaufort Linear Masterplan	25	-	- 25	-100.00%
Jobs Victoria Fund	10	-	- 10	-100.00%
Pyrenees Municipal Bushfire Hazard Assessment 2023-24	50	-	- 50	-100.00%
Municipal Emergency Resourcing Program	60	60	-	0.00%
Roadside Weeds & Pest Management Prog	60	63	3	5.00%
Safer Together Project	-	300	300	0.00%
Economy Household Education Fund	20	-	- 20	-100.00%
Other	- 1	1	-	0.00%
<b>Total non-recurrent grants</b>	<b>384</b>	<b>190</b>	<b>- 194</b>	<b>-50.52%</b>
<b>Total operating grants</b>	<b>7,942</b>	<b>8,080</b>	<b>- 7,684</b>	<b>0.00%</b>

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	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads To Recovery	2,520	5,400	2,880	114.29%
<b>Recurrent - State Government</b>	-	-	-	0.00%
<b>Total recurrent grants</b>	<b>2,520</b>	<b>5,400</b>	<b>2,880</b>	<b>114.29%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Local Roads and Community Infrastructure Program Phase 4	1,560	-	1,560	-100.00%
Regional Workers Accommodation	-	2,472	2,472	0.00%
<b>Non-recurrent - State Government</b>				
Flood Event October 2022	-	-	-	0.00%
Pyrenees Mobile Library Bus Project	-	-	-	0.00%
Light up Goldfields Recreation Reserve Beaufort	-	-	-	0.00%
Lexton Community Facility	-	-	-	0.00%
Beaufort New Practice Nets & Storage Shed	-	-	-	0.00%
Beaufort Caravan Park - State Govt Funding	-	-	-	0.00%
Dog Park - Begg Street	-	111	111	0.00%
Other	-	-	-	0.00%
<b>Total non-recurrent grants</b>	<b>1,560</b>	<b>2,583</b>	<b>912</b>	<b>58.46%</b>
<b>Total capital grants</b>	<b>4,080</b>	<b>7,983</b>	<b>3,792</b>	<b>92.94%</b>
<b>Total Grants</b>	<b>12,022</b>	<b>16,063</b>	<b>-</b>	<b>-32.37%</b>

## 4.1.5 Contributions

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
Monetary	34	34	1	-1.47%
<b>Total contributions</b>	<b>34</b>	<b>34</b>	<b>1</b>	<b>-1.47%</b>

## 4.1.6 Other Income

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
Project Management	230	-	230	-100.00%
Reimbursements	-	-	-	100.00%
Private Works	-	-	-	100.00%
Interest	450	-	450	-100.00%
Other Income	258	469	211	81.88%
<b>Total Other Income</b>	<b>938</b>	<b>469</b>	<b>680</b>	<b>-72.49%</b>

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## 4.1.7 Employee costs

	2024/25 Forecast Actual \$'000	2025/26 Budget \$'000	Change \$'000 %	
Wages and salaries	8,942	8,858	- 84	-0.94%
Superannuation	993	1,094	101	10.17%
WorkCover insurance premium	189	404	215	113.76%
<b>Total employee costs</b>	<b>10,124</b>	<b>10,356</b>	<b>232</b>	<b>2.29%</b>

## 4.1.8 Material and services

	2024/25 Forecast Actual \$'000	2025/26 Budget \$'000	Change \$'000 %	
Advertising	95	98	3	3.16%
Cleaning	50	101	51	102.00%
Computer Licences	408	634		0.00%
Contracted Staff	263	293	30	11.41%
Contracted Service Delivery	1,939	1,904		0.00%
Contractors	2,855	2,700	- 155	-5.43%
Contributions Paid	122	112	- 10	-8.20%
Fuel Oil	286	297	11	3.85%
Insurance	543	500	- 43	-7.92%
Materials and Services	1,058	1,696	638	60.30%
Parts( Plant Items)	50	52	2	4.00%
Registrations Paid	63	39	- 24	-38.10%
Repairs & Maintenance	145	149	4	2.76%
Printing & stationery	50	45	- 5	-10.00%
Membeships & subscriptions	206	215	9	4.37%
Telephone	194	191	- 3	-1.55%
Trainng	139	134	- 5	-3.60%
Electricity	123	128	5	4.07%
Water Rates	72	79	7	9.72%
Other	419	358	- 61	-14.46%
<b>Total Material and services</b>	<b>9,080</b>	<b>9,725</b>	<b>645</b>	<b>7.11%</b>

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## 4.1.9 Depreciation

	2024/25 Forecast Actual \$'000	2025/26 Budget \$'000	Change \$'000 %	
Buildings	1,061	1,088	27	2.54%
Plant; Machinery & Equipment	520	533	13	2.50%
Fixtures; Fittings & Furniture	12	12	-	0.00%
Computers & Telecommunications	82	84	2	2.44%
Library Collection	17	18	1	5.88%
Infrastructure	4,510	4,622	112	2.49%
<b>Total Depreciation</b>	<b>6,202</b>	<b>6,357</b>	<b>155</b>	<b>2.51%</b>

## 4.1.10 Depreciation – Right of use assets

	2024/25 Forecast Actual \$'000	2025/26 Budget \$'000	Change \$'000 %	
Printers	9	9	0	0.58%
<b>Total Depreciation - right of use assets</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0.58%</b>

## 4.1.11 Other expenses

	2024/25 Forecast Actual \$'000	2025/26 Budget \$'000	Change \$'000 %	
Leases	11	5	- 6	-54.55%
Councillors' Allowance	190	196	6	3.16%
Auditors' remuneration - internal auditor	47	50	3	6.38%
Auditors' remuneration - external auditor	45	45	-	0.00%
Other	16	6	- 10	-64.38%
<b>Total Other Expenses</b>	<b>309</b>	<b>302</b>	<b>- 6</b>	<b>-1.94%</b>



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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	Budget 2025/26 \$'000	2026/27 \$'000	Projections	
	Actual			2027/28	2028/29
	2024/25 \$'000			\$'000	\$'000
Amount borrowed as at 30 June of the prior year	1,443	2,535	3,221	2,818	2,506
Amount proposed to be borrowed	1,300	1,000	-	-	-
Amount projected to be redeemed	207	314	404	311	288
<b>Amount of borrowings as at 30 June</b>	<b>2,535</b>	<b>3,221</b>	<b>2,818</b>	<b>2,506</b>	<b>2,219</b>

## 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	Budget 2025/26 \$'000
	Actual	
	2024/25 \$'000	
<b>Right-of-use assets</b>		
Printers	29	20
<b>Total right-of-use assets</b>	<b>29</b>	<b>20</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Printers	9	9
<b>Total current lease liabilities</b>	<b>9</b>	<b>9</b>
<b>Non-current lease liabilities</b>		
Printers	21	12
<b>Total non-current lease liabilities</b>	<b>21</b>	<b>12</b>
<b>Total lease liabilities</b>	<b>30</b>	<b>21</b>

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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## 4.4 Capital Works

This section presents a listing of the capital works projects that will be undertaken for the 2025/26 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

## 4.4.1 Summary

	2024/25 Forecast Actual \$'000	2025/26 Budget \$'000	Change \$'000 %	
Property	2,283	5,595	3,312	145.07%
Plant and equipment	1,791	998	- 793	-44.28%
Infrastructure	6,997	6,043	- 954	-13.63%
<b>Total</b>	<b>11,071</b>	<b>12,636</b>	<b>1,565</b>	<b>14.14%</b>

	Project Cost \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib \$'000	Council Cash \$'000	Borrowings \$'000
Property	5,595	2,472	3,123	-	-	2,472	-	3,123	-
Plant and equipment	998	834	164	-	-	-	-	998	-
Infrastructure	6,043	2,156	3,887	-	-	2,466	-	1,577	2,000
<b>Total</b>	<b>12,636</b>	<b>5,462</b>	<b>7,174</b>	<b>-</b>	<b>-</b>	<b>4,938</b>	<b>-</b>	<b>5,698</b>	<b>2,000</b>

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### 4.4.2    Capital Budget

## Pyrenees Shire Council

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2025/26	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
<b>Property</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-	-
Buildings	5,400	2,472	-	-	-	2,472	-	2,928	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	195	-	195	-	-	-	-	195	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>5,595</b>	<b>2,472</b>	<b>195</b>	-	-	<b>2,472</b>	-	<b>3,123</b>	-
<b>Total Property</b>	<b>5,595</b>	<b>2,472</b>	<b>195</b>	-	-	<b>2,472</b>	-	<b>3,123</b>	-
<b>Plant and Equipment</b>									
Heritage plant and equipment	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	787	787	-	-	-	-	-	787	-
Fixtures, fittings and furniture	21	21	-	-	-	-	-	21	-
Computers and telecommunications	164	-	164	-	-	-	-	164	-
Library books	26	26	-	-	-	-	-	26	-
<b>Total Plant and Equipment</b>	<b>998</b>	<b>834</b>	<b>164</b>	-	-	-	-	<b>998</b>	-
<b>Infrastructure</b>									
Roads	4,107	32	4,075	-	-	2,466	-	1,641	-
Bridges	433	-	433	-	-	-	-	433	-
Footpaths and cycleways	31	-	31	-	-	-	-	31	-
Drainage	205	-	205	-	-	-	-	205	-
Recreational, leisure and community facilities	214	124	90	-	-	-	-	214	-
Waste management	53	-	53	-	-	-	-	53	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	1,000	1,000	-	-	-	-	-	-	1,000
<b>Total Infrastructure</b>	<b>6,043</b>	<b>1,156</b>	<b>4,887</b>	-	-	<b>2,466</b>	-	<b>2,577</b>	<b>1,000</b>
<b>Total Capital Works Expenditure</b>	<b>12,636</b>	<b>4,462</b>	<b>5,246</b>	-	-	<b>4,938</b>	-	<b>6,698</b>	<b>1,000</b>

## Pyrenees Shire Council

## 2025/26 Budget

2026/27	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
<b>Property</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	200	-	200	-	-	-	-	200	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	200	-	200	-	-	-	-	200	-
<b>Total Property</b>	200	-	200	-	-	-	-	200	-
<b>Plant and Equipment</b>									
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	-
<b>Total Plant and Equipment</b>	1,023	855	168	-	-	-	-	1,023	-
<b>Infrastructure</b>									-
Roads	4,210	33	4,177	-	-	2,455	-	1,755	-
Bridges	444	-	444	-	-	-	-	444	-
Footpaths and cycleways	32	-	32	-	-	-	-	32	-
Drainage	210	-	210	-	-	-	-	210	-
Recreational, leisure and community facilities	92	-	92	-	-	-	-	92	-
Waste management	54	-	54	-	-	-	-	54	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	5,042	33	5,009	-	-	2,455	-	2,587	-
<b>Total Capital Works Expenditure</b>	6,265	888	5,377	-	-	2,455	-	3,810	-

## Pyrenees Shire Council

## 2025/26 Budget

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
<b>Property</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-	-
Buildings	-								
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	205	-	205	-	-	-	-	205	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>205</b>	-	<b>205</b>	-	-	-	-	<b>205</b>	-
<b>Total Property</b>	<b>205</b>	-	<b>205</b>	-	-	-	-	<b>205</b>	-
<b>Plant and Equipment</b>									
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	-
<b>Total Plant and Equipment</b>	<b>1,048</b>	<b>876</b>	<b>172</b>	-	-	-	-	<b>1,048</b>	-
<b>Infrastructure</b>									-
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	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>5,169</b>	<b>33</b>	<b>5,136</b>	-	-	<b>2,455</b>	-	<b>2,714</b>	-
<b>Total Capital Works Expenditure</b>	<b>6,422</b>	<b>909</b>	<b>5,513</b>	-	-	<b>2,455</b>	-	<b>3,967</b>	-

## Pyrenees Shire Council

## 2025/26 Budget

2028/29	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
<b>Property</b>									
Land	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-	-
Buildings	-								
Heritage Buildings	-	-	-	-	-	-	-	-	-
Building improvements	210	-	210	-	-	-	-	210	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>210</b>	-	<b>210</b>	-	-	-	-	<b>210</b>	-
<b>Total Property</b>	<b>210</b>	-	<b>210</b>	-	-	-	-	<b>210</b>	-
<b>Plant and Equipment</b>									
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	-
<b>Total Plant and Equipment</b>	<b>1,075</b>	<b>899</b>	<b>176</b>	-	-	-	-	<b>1,075</b>	-
<b>Infrastructure</b>									-
Roads	4,423	34	4,389	-	-	2,516	-	1,907	-
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	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	-	-
Aerodromes	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>5,297</b>	<b>34</b>	<b>5,263</b>	-	-	<b>2,516</b>	-	<b>2,781</b>	-
<b>Total Capital Works Expenditure</b>	<b>6,582</b>	<b>933</b>	<b>5,649</b>	-	-	<b>2,516</b>	-	<b>4,066</b>	-

## Pyrenees Shire Council 2025/26 Budget

### 5. Financial performance indicators

#### 5a Targeted performance indicators

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

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

Indicator	Measure	Actual 2023/24	Forecast Actual 2024/25	Target 2025/26	Targeted Projections			Trend
Targeted performance indicators - Service								
Governance								
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	51.00	51.00	53.00	54.59	55.68	55.68	+
Roads								
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0
Statutory planning								
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	85.61%	86.00%	87.00%	87.87%	88.75%	89.64%	+
Waste management								
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	24.30%	24.00%	26.00%	27.30%	28.67%	30.10%	+



## Pyrenees Shire Council

## 2025/26 Budget

Targeted performance indicators - Financial								
Indicator	Measure	Actual 2023/24	Forecast Actual 2024/25	Target 2025/26	Targeted Projections			Trend
					2026/27	2027/28	2028/29	+/-
<b>Liquidity</b>								
<b>Working Capital</b> (sufficient working capital is available to pay bills as and when they fall due)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	241.0%	171.0%	170.2%	175.1%	178.4%	180.7%	-
<b>Obligations</b>								
<b>Asset renewal</b> (assets are renewed as planned)	<b>Asset renewal compared to depreciation</b> Asset renewal and upgrade expense / Asset depreciation	111%	121%	83%	83%	83%	83%	-
<b>Stability</b>								
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	39%	52%	45%	54%	54%	54%	+
<b>Efficiency</b>								
<b>Expenditure level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	\$ 3.77	\$ 4.08	\$ 4.18	\$ 4.20	\$ 4.26	\$ 4.31	+

## Pyrenees Shire Council

## 2025/26 Budget

**5b Financial performance indicators**

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

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

Indicator	Measure	Actual	Forecast Actual	Target	Targeted Projections				Trend
		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-	
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	4.22	0.02	0.17	0.00	- 0.00	- 0.00	-	
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	1.01	1.09	1.07	1.10	1.11	1.12	+	
Obligations									
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 rates Interest bearing loans and borrowings / rate revenue	10.75%	18.20%	22.15%	18.81%	16.25%	13.96%	+	
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue	1.13%	2.19%	2.27%	3.13%	3.50%	2.73%	+	
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	9.11%	16.56%	18.37%	15.99%	13.91%	11.87%	+	
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	0.40%	0.29%	0.31%	0.32%	0.32%	0.32%	-	

## Pyrenees Shire Council

## 2025/26 Budget

Indicator	Measure							
<b>Efficiency</b>								
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	\$ 2,055.69	\$ 2,296.42	\$ 2,329.80	\$ 2,363.64	\$ 2,398.06	\$ 2,432.99	+
<b>Sustainability Capacity</b>								
<b>Population</b> (population is a key driver of a Council's ability to fund the delivery of services to the community)	<b>Expenses per head of population</b> Total expenses/ Population	\$ 3,332.11	\$ 3,297.81	\$ 3,376.28	\$ 3,381.46	\$ 3,419.93	\$ 3,458.76	-
<b>Population</b> (population is a key driver of a Council's ability to fund the delivery of services to the community)	<b>Infrastructure per head of population</b> Value of infrastructure / Population	\$35,540.61	\$36,793.52	\$36,903.39	\$36,201.65	\$35,511.43	\$34,832.31	-
<b>Population</b> (population is a key driver of a Council's ability to fund the delivery of services to the community)	<b>Population density per length of road</b> Population / Kilometres of local roads	3.79	3.92	3.99	4.06	4.13	4.20	+
<b>Own-source revenue</b> (revenue is generated from a range of sources in order to fund the delivery of services to the community)	<b>Own-source revenue per head of population</b> Own source revenue / Population	\$ 1,925.44	\$ 1,861.81	\$ 2,050.92	\$ 2,074.84	\$ 2,099.35	\$ 2,124.21	+
<b>Recurrent grants</b> (revenue is generated from a range of sources in order to fund the delivery of services to the community)	<b>Recurrent grants per head of population</b> Recurrent grants / Population	\$ 1,470.77	\$ 316.99	\$ 1,993.12	\$ 1,309.43	\$ 1,311.88	\$ 1,321.68	-
<b>Workforce turnover</b> (resources are used efficiently in the delivery of services)	<b>Resignations and terminations compared to average staff</b> Number of permanent staff resignations and terminations for the financial year / Average number of permanent staff for the financial year	15.90	15.90	15.90	15.90	15.90	15.90	0

## Pyrenees Shire Council                      2025/26 Budget

### **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

## 2025/26 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 2025/26.

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 2025 and will be reflected on Council's website.

**Refer to attachment Fees & Charges**

## Appendix A: - 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 2025/26

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 2025 and will be reflected on Council's website.

Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
<b>Animal Registration</b>			
<b>Cat Registration - Full</b>			
Cat General ***	46.00	47.00	2.17%
Cat registered with an Approved Association	46.00	47.00	2.17%
Cat kept for Breeding on registered premises	46.00	47.00	2.17%
Cat <u>NOT</u> included above	161.00	166.00	3.11%
<b>Cat Registration - Pensioner Rate</b>			
Cat General ***	23.00	24.00	4.35%
Cat registered with an Approved Association	23.00	24.00	4.35%
Cat kept for Breeding on registered premises	23.00	24.00	4.35%
Cat <u>NOT</u> included above	81.00	83.00	2.47%
<b>Dog Registration - Full</b>			
Dog General ****	46.00	47.00	2.17%
Farm Working dog (Primary Production Only)	46.00	47.00	2.17%
Dog Registered with an Approved Association/Approved Training	46.00	47.00	2.17%
Dog kept for Breeding on Registered Premises	46.00	47.00	2.17%
Dog Other (Including Microchipped)	188.00	194.00	3.19%
<b>Dog Registration - Pensioner Rate</b>			
Dog General ****	23.00	24.00	4.35%
Farm Working dog (Primary Production Only)	23.00	24.00	4.35%
Dog Registered with an Approved Association/Approved Training	23.00	24.00	4.35%
Dog kept for Breeding on Registered Premises	23.00	24.00	4.35%
Dog Other (Including Microchipped)	95.00	98.00	3.16%
Dangerous, Restricted, Menacing or Guard Dog (No pension discount)	269.00	277.00	2.97%
Cat 1st Registration Period Desexed & Microshipped (Adoptions Only)	-	-	0.00%
Dog 1st Registration Period Desexed & Microshipped (Adoptions Only)	-	-	0.00%
Puppy Pending Desexing	46.00	47.00	2.17%
Puppy Pending Desexing Pensioner	23.00	24.00	4.35%
Guide Dog / Assistance Animal	-	-	0.00%

## Appendix A: - Schedule of fees and user charges

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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 2025 and will be reflected on Council's website.

Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
<b>All of the above fees include a State Government Levy of \$4.00 per dog and \$4.00 per cat.</b>			
*** Cat General = Desexed and Microchipped or Over 10 years			
*** 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	322.00	332.00	3.11%
Replacement Dog/Cat Registration Tag	5.00	5.00	0.00%
Animal surrender		80.00	0.00%
<b>General Local Law 2019</b>			
(Permit is per year unless otherwise stated)			
<b>Camping in a Public Place - Clause 3.3 (1)</b>	25.00	73.00	192.00%
Permit required to camp in a Public Place			
<b>Camping in on Private Land - Clause 3.3 (2)</b>	73.00	73.00	0.00%
Permit required to camp on Private Land			
<b>Temporary Dwelling - Clause 3.4</b>	291.00	300.00	3.09%
Permit required to occupy a temporary dwelling on Private Land			
<b>Shipping Container - Clause 3.5</b>	175.00	180.00	2.86%
Permit required to place a Shipping Container on Private Land			
<b>Open Air Burning - Clause 3.7</b>	31.00	32.00	3.23%
Permit required to conduct open air burn in some areas			
<b>Storage of Vehicles - Clause 3.14</b>	53.00	73.00	37.74%

## Appendix A: - Schedule of fees and user charges

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Permit required to store more than two unregistered vehicles if reasonably visible			
<b>Animal Keeping - Clause 4.1</b>	<b>73.00</b>	<b>75.00</b>	2.74%
Permit required to keep more than specified animals.			
One-off fee for keeping extra animals whilst property is still in the same ownership			
<b>Droving of Livestock - Clause 4.3</b>	<b>141.00</b>	<b>145.00</b>	2.84%
Permit required to drove livestock on Council controlled roads			
<b>Roadside Grazing - Clause 4.4</b>	<b>136.00</b>	<b>145.00</b>	6.62%
Permit required to graze livestock on Council controlled roadsides			
<b>Consumption of Liquor - Clause 6.1</b>	<b>25.00</b>	<b>25.00</b>	0.00%
Permit required to consume alcohol in Public Place			
<b>Street parties, festivals, events and commercial activities - Clause 6.3</b>			
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)	169.00	<b>174.00</b>	2.96%
Permit required to conduct street party, festival, event or commercial activities in a Public Place 500-2000 occupants (Fee waived if community event)	289.00	<b>298.00</b>	3.11%
Permit required to conduct street party, festival, event or commercial activities in a Public Place >2,000 occupants	438.00	<b>451.00</b>	2.97%
Permit required to conduct street party, festival, event or commercial activities in a Public Place.			
<b>Entertainment, busking and promotion - Clause 6.4</b>	<b>25.00</b>	<b>26.00</b>	4.00%
Permit required to perform entertainment, busk, spruik or promote business in Public Place			
<b>Collections and Fundraising - Clause 6.5</b>	<b>59.00</b>	<b>61.00</b>	3.39%
Permit required collections and fundraising in Public Place.			
<b>Promotional and Educational Activity - Clause 6.4</b>	25.00	<b>73.00</b>	192.00%
Permit required to spruik or promote business in Public Place			
<b>Display and Sale of Goods - Clause 6.6</b>	<b>68.00</b>	<b>68.00</b>	0.00%
Permit required to display and sell goods from a footpath, road or Public Place			



## Appendix A: - Schedule of fees and user charges

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
<b>Roadside and Itinerant Trading - Clause 6.7 (per trading event)</b>	<b>250.00</b>	<b>258.00</b>	3.20%
Permit required for roadside and itinerant trading			
<b>Outdoor Dining Facilities - Clause 6.8</b>	<b>68.00</b>	<b>70.00</b>	2.94%
Permit required to place outdoor dining tables and chairs on a road, footpath or Public Place.			
<b>Advertising Signs - 6.9</b>	<b>43.00</b>	<b>43.00</b>	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			
<b>Advertising and Bill Posting - Clause 6.10</b>	<b>43.00</b>	<b>44.00</b>	2.33%
Permit required to place an advertisement or poster on Council's land or property			
Permit is per event			
<b>Charity Collection Bins - Clause 6.13</b>	<b>348.00</b>	<b>358.00</b>	2.87%
Permit required to place a charity collection bin in a Public Place			
<b>Recreation Vehicles on Public Land - Clause 6.15</b>	<b>348.00</b>	<b>358.00</b>	2.87%
Permit required to use a recreation vehicle in a Public Place			
<b>Development of nature strips and road reserves - Clause 7.4</b>	<b>141.00</b>	<b>145.00</b>	2.84%
Permit required to develop a nature strip or road reserve			
<b>Heavy Vehicles - Clause 7.5</b>	<b>95.00</b>	<b>98.00</b>	3.16%
Permit required to keep or store a heavy vehicle upon a Council road or land or on any land in a General Residential Zone			
<b>Occupation of roads, footpaths and council land - Clause 7.7</b>	<b>73.00</b>	<b>75.00</b>	2.74%
Permit required to occupy a Council road, footpath or land for any works			
Permit is per week			
<b>Community Safety and Amenity</b>			
<b>Additional Fees and Charges</b>			
Impounded Dog Release Fee			
Impounded Cat Release Fee			
Impounded Dog Release Fee (Reclaimed from PSC)	<b>65.00</b>	<b>67.00</b>	3.08%
Impounded Cat Release Fee (Reclaimed from PSC)	<b>65.00</b>	<b>67.00</b>	3.08%
Impounded Dog Release Fee - Ballarat Pound	<b>130.00</b>	<b>134.00</b>	3.08%

## Appendix A: - Schedule of fees and user charges

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Impounded Cat Release Fee - Ballarat Pound	130.00	134.00	3.08%
Impounded Dog Release Fee (more than once in a 12 month period)	75.00	77.00	2.67%
Impounded Cat Release Fee (more than once in a 12 month period)	75.00	77.00	2.67%
Seized Dog Fee (Daily)	65.00	75.00	15.38%
Large Livestock Impound Release Fee per head (Cows & Horses and other similar sized animals - Up to 7 days)	112.00	115.00	2.68%
Small Livestock Impound Release Fee - First Animal (Sheep, goats & pigs- Up to 7 days)	56.00	58.00	3.57%
Small Livestock Impound Release Fee - Additional animal per head (Sheep, goats & pigs- Up to 7 days)	23.00	24.00	4.35%
Use of Stock Trailer when Impounding	96.00	99.00	3.13%
Vet Care/treatment, Euthanasia, Carcass Disposal or any other incurred expense			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)	223.00	230.00	3.14%
Impounded Goods Release Fee (Small items i.e. signs, shopping trolleys)	62.00	64.00	3.23%
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)	28.00	29.00	3.57%
Towing Fee	At cost +10 % Admin	At cost +10 % Admin	
Cat Trap Hire (Bond)	56.00	56.00	0.00%

## Appendix A: - 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 2025/26

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Community Foster Care Network Registration (No pensioner discount)	23.00	23.00	0.00%
Fire Hazard Removal Administration fee (excludes contractor cost)	-	120.00	0.00%
	-	-	
<b>Room &amp; Hall Hire</b>			
<b>Note: A cancellation fee of 50% of the booking charge will apply for bookings cancelled within 24 hours of the booking</b>			
<b>Regular bookings - weekly for a minimum of 6 months - 30% discount</b>			
<b>Gunga Hub, Avoca - Casual Use</b>			
Wurreker Meeting Room - 4 hours or less (half day)	40.00	40.00	0.00%
Wurreker Meeting Room - full day	55.00	60.00	9.09%
Multipurpose room - 4 hours or less (half day)	120.00	70.00	-41.67%
Multipurpose room - full day	189.00	105.00	-44.44%
<b>Gunga Hub, Avoca - Non-profit / Community Groups (25% discount)</b>			
Wurreker Meeting Room - 4 hours or less (half day)	40.00	30.00	-25.00%
Wurreker Meeting Room - full day	55.00	45.00	-18.18%
Large room - 4 hours or less (half day)	115.00	52.50	-54.35%
Large room - full day	189.00	78.75	-58.33%
<b>Avoca Shire Hall - Non-profit / Community Groups / Local schools (25% discount)</b>			
Hall Only - 4 hours or less	67.00	70.00	4.48%
Hall Only - more than 4 hours	101.00	104.00	2.97%
Supper Room - 4 hours or less	19.00	19.50	2.63%
Supper Room - more than 4 hours	25.00	29.00	16.00%
Kitchen - 4 hours or less	19.00	19.50	2.63%
Kitchen - more than 4 hours	30.00	29.00	-3.33%
Hall, Supper Room & Kitchen - 4 hours or less	79.00	82.00	3.80%
Hall, Supper Room & Kitchen - more than 4 hours	118.00	122.00	3.39%
<b>Avoca Shire Hall - Casual Use</b>			

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	\$	\$	%
Hall Only - 4 hours or less	90.00	93.00	3.33%
Hall Only - more than 4 hours	135.00	139.00	2.96%
Supper Room - 4 hours or less	25.00	26.00	4.00%
Supper Room - more than 4 hours	31.00	39.00	25.81%
Kitchen - 4 hours or less	25.00	26.00	4.00%
Kitchen - more than 4 hours	40.00	39.00	-2.50%
Hall, Supper Room & Kitchen - 4 hours or less	105.00	109.00	3.81%
Hall, Supper Room & Kitchen - more than 4 hours	157.00	163.00	3.82%
<b>Avoca Information Centre - Casual Use</b>			
Large Meeting Room (RTC) - 4 hours or less	40.00	41.50	3.75%
Large Meeting Room (RTC) - all day	55.00	58.00	5.45%
Balaki Wuka Digital Hub Single Workstation - 4 hours or less	15.00	15.00	0.00%
Balaki Wuka Digital Hub Single Workstation - full day	20.00	20.00	0.00%
Balaki Wuka Digital Hub Small Office - 4 hours or less	18.00	18.00	0.00%
Balaki Wuka Digital Hub Small Office - full day	27.00	27.00	0.00%
Balaki Wuka Digital Hub Whole Area - 4 hours or less	40.00	41.50	3.75%
Balaki Wuka Digital Hub Whole Area - full day	55.00	60.50	10.00%
**** Tea & Coffee can be provided at fee of \$1.20 per head			
<b>Avoca Information Centre - Non-profit / Community Groups (25% discount)</b>			
Large Meeting Room (RTC) - 4 hours or less		31.00	0.00%
Large Meeting Room (RTC) - all day		44.00	0.00%
Balaki Wuka Digital Hub Single Workstation - 4 hours or less		11.00	0.00%
Balaki Wuka Digital Hub Single Workstation - full day		15.00	0.00%
Balaki Wuka Digital Hub Small Office - 4 hours or less		13.50	0.00%
Balaki Wuka Digital Hub Small Office - full day		20.00	0.00%
Balaki Wuka Digital Hub Whole Area - 4 hours or less		31.00	0.00%
Balaki Wuka Digital Hub Whole Area - full day		45.00	0.00%
**** Tea & Coffee can be provided at fee of \$1.20 per head			

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
<b>FDC Educator Fee</b>			
Session Hire of Avoca Facility	16.00	<b>17.00</b>	6.25%
<b>Avoca Community Centre (Senior Citizens Building) - Casual Users</b>			
Meeting room - 4 hours or less	37.00	<b>38.00</b>	2.70%
Meeting room - more than 4 hours	55.00	<b>57.00</b>	3.64%
Hall - 4 hours or less	50.00	<b>51.50</b>	3.00%
Hall - more than 4 hours	75.00	<b>77.00</b>	2.67%
Allied Health Room - 4 hours or less	37.00	<b>20.00</b>	-45.95%
Allied Health Room - more than 4 hours	40.00	<b>30.00</b>	-25.00%
Kitchen Extra if using full facilities i.e. Meal - 4 hours or less	25.00	<b>26.00</b>	4.00%
Kitchen Extra if using full facilities i.e. Meal - more than 4 hours	40.00	<b>39.00</b>	-2.50%
<b>Avoca Community Centre (Senior Citizens Building) - Non-Profit / Community Groups (25% discount)</b>			
Meeting room - 4 hours or less	27.75	<b>28.50</b>	2.70%
Meeting room - more than 4 hours	41.25	<b>42.50</b>	3.03%
Hall - 4 hours or less	37.50	<b>38.50</b>	2.67%
Hall - more than 4 hours	56.25	<b>58.00</b>	3.11%
Allied Health Room - 4 hours or less	27.75	<b>15.00</b>	-45.95%
Allied Health Room - more than 4 hours	30.00	<b>22.50</b>	-25.00%
Kitchen Extra if using full facilities i.e. Meal - 4 hours or less	18.75	<b>19.50</b>	4.00%
Kitchen Extra if using full facilities i.e. Meal - more than 4 hours	30.00	<b>30.00</b>	0.00%
Hall - dance lessons (all day)	30.00	<b>31.00</b>	3.33%
<b>Beaufort Shire Hall - Casual Use</b>			
Hall Only - 4 hours or less	<b>90.00</b>	<b>93.00</b>	3.33%
Hall Only - more than 4 hours	<b>135.00</b>	<b>139.00</b>	2.96%
Hall & Kitchen - 4 hours or less	<b>96.00</b>	<b>95.00</b>	-1.04%
Hall & Kitchen - more than 4 hours	<b>137.00</b>	<b>142.00</b>	3.65%

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	\$	\$	%
Kitchen only - 4 hours or less	25.00	26.00	4.00%
Kitchen only - more than 4 hours	40.00	39.00	-2.50%
<b>Beaufort Shire Hall - Non-Profit / Community Groups / Local Schools (25% discount)</b>			
Hall Only - 4 hours or less	67.50	70.00	3.70%
Hall Only - more than 4 hours	101.25	104.00	2.72%
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	102.75	106.00	3.16%
Kitchen only - 4 hours or less	18.75	19.50	4.00%
Kitchen only - more than 4 hours	30.00	29.00	-3.33%
<b>Beaufort Community Resource Centre - Casual Use</b>			
Trafford Room - 4 hours or less	40.00	41.50	3.75%
Trafford Room - more than 4 hours	55.00	58.00	5.45%
Small Meeting Room - 4 hours or less	35.00	35.00	0.00%
Small Meeting Room - more than 4 hours	50.00	52.50	5.00%
Computer Room ( Includes internet access) -- 4 hours or less	35.00	35.00	0.00%
Computer Room ( Includes internet access) -- more than 4 hours	50.00	52.50	5.00%
**** Tea & Coffee can be provided at fee of \$1.20 per head			
<b>Beaufort Community Resource Centre - Non-Profit / Community Groups</b>			
Trafford Room - 4 hours or less	30.00	31.00	3.33%
Trafford Room - more than 4 hours	41.00	43.50	6.10%
Small Meeting Room - 4 hours or less	26.00	26.50	1.92%
Small Meeting Room - more than 4 hours	37.00	39.00	5.41%
Computer Room ( Includes internet access) -- 4 hours or less	26.00	26.50	1.92%
Computer Room ( Includes internet access) -- more than 4 hours	37.00	39.00	5.41%
**** Tea & Coffee can be provided at fee of \$1.20 per head			

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	\$	\$	%
<b>Beeripmo Centre - Casual Use</b>			
Meeting Space B (half main room) - 4 hours or less	77.00	<b>70.00</b>	-9.09%
Meeting Space B (half main room) - more than 4 hours	91.00	<b>98.00</b>	7.69%
Meeting Space A (whole main room) - 4 hours or less	135.00	<b>122.50</b>	-9.26%
Meeting Space A (whole main room) - more than 4 hours	180.00	<b>184.00</b>	2.22%
<b>Beeripmo Centre - Non-Profit / Community Groups (25% discount)</b>			
Meeting Space B (half main room) - 4 hours or less	46.00	<b>48.00</b>	4.35%
Meeting Space B (half main room) - more than 4 hours		<b>72.00</b>	0.00%
Meeting Space A (whole main room) - 4 hours or less	90.00	<b>92.00</b>	2.22%
Meeting Space A (whole main room) - more than 4 hours		<b>138.00</b>	0.00%
<b>Bonds/Security Depots - Venue Hire</b>			
Hall Hire - Security Deposit	300.00	<b>300.00</b>	0.00%
Hall Hire - Security Deposit (with Alcohol)	1,000.00	<b>1,000.00</b>	0.00%
Beaufort Hall Cleaning Bond	120.00	<b>125.00</b>	4.17%
Public Liability Insurance - Halls	25.00	<b>27.00</b>	8.00%
<b>Cleaning Charges (venue hire) - option for Council to organise your post-event cleaning</b>			
Halls or large rooms (Shire Halls, Beeripmo, Senior Citizens)	90.00	<b>90.00</b>	0.00%
Kitchens	120.00	<b>120.00</b>	0.00%
Small-medium rooms (meeting rooms, Gunga Hub, Trafford Room)	60.00	<b>60.00</b>	0.00%
<b>Cleaning Charges (venue hire) - cleaning charge for venues left in an unsatisfactory manner post-event</b>			
Halls or large rooms (Shire Halls, Beeripmo, Senior Citizens)	100.00	<b>103.00</b>	3.00%
Kitchens	132.00	<b>136.00</b>	3.03%
Small-medium rooms (meeting rooms, Gunga Hub, Trafford Room)	66.00	<b>68.00</b>	3.03%

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	\$	\$	%
<b>Other Hire Services</b>			
<i>Note: A cancellation fee of 50% of the booking charge will apply for bookings cancelled within 24 hours of the booking</i>			
<b>Avoca Community Car (for medical appointments or similar only)</b>			
<i>Note: Bookings are no longer available to Melbourne or Geelong</i>			
From Avoca to Maryborough	25.00	<b>26.00</b>	4.00%
From Avoca to Ballarat	40.00	<b>41.50</b>	3.75%
<b>Mini-bus (subject to availability - Council service delivery has priority)</b>			
8 seater per day	59.00	<b>61.00</b>	3.39%
<b>Library Services (Avoca and Beaufort)</b>			
Fines - per day/per item up to \$5.00 maximum	0.50	-	-100.00%
Holds - maximum 30 per person per year.	-	-	
Library card replacements	3.15	<b>3.25</b>	3.17%
Lost or damaged items - replacement cost plus processing fee			
Processing fee for lost or damaged items	8.50	<b>9.00</b>	5.88%
Inter Library Loans - Public Library	4.00	4.25	6.25%
Inter Library Loans - Univerity or National Libraries	21.00	<b>21.50</b>	2.38%
Debt collection charge	18.00	<b>18.50</b>	2.78%
Private Book Club - per club per year	170.00	<b>170.00</b>	0.00%
Private Book Club - per person (member) per year	55.00	<b>55.00</b>	0.00%
<b>Photocopying - casual</b>			
A4 per copy - Black & White	0.30	0.30	0.00%
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%



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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
<b>Photocopying - community groups</b>			
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%
<b>Faxing/Emailing/Scanning</b>			
Emails/Scanning/Faxing	As per photocopying fees		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%
<b>Texts/Books</b>			
Flowers of the fields	10.00	10.00	0.00%
<b>Building Control</b>			
<b>Works Within the Shire</b>			
<b>Class 1A - Dwellings - New (Inc. Garage &amp; Verandah)</b>			
Up to \$150,000	2,106.00	2,169.00	2.99%
\$150,001 - \$200,000	2,784.00	2,868.00	3.02%
\$200,001 - \$250,000	3,146.00	3,240.00	2.99%
\$250,001 - \$300,000	3,757.00	3,870.00	3.01%
>\$300,000	By negotiation	By negotiation	
<b>Class 1A - Dwellings - Extensions/Alterations (Inc. Demolitions)</b>			
Up to \$10,000 - Maximum	777.00	800.00	2.96%
\$10,001 - \$20,000	952.00	981.00	3.05%
\$20,001 - \$50,000	1,314.00	1,353.00	2.97%
\$50,001 - \$100,000	1,833.00	1,888.00	3.00%
\$100,001 - \$150,000	2,343.00	2,413.00	2.99%
>\$150,000	2,343.00	2,413.00	2.99%
+ (Value - \$150,000)/105			

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
<b>Class 1A - Internal Alterations &amp; Minor Works</b>			
Up to \$10,000 (maximum)	556.00	573.00	3.06%
\$10,001 - \$20,000	792.00	816.00	3.03%
\$20,001 - \$50,000	1,150.00	1,185.00	3.04%
\$50,001 - \$100,000	1,428.00	1,471.00	3.01%
>\$100,000	1,428.00	1,471.00	3.01%
+ (Value - \$100,000)/110			
<b>Class 1B &amp; 2-9 Residential &amp; Commercial works other than Class 1A</b>			
Up to \$5,000			
\$5,001 - \$15,000			
\$15,001 - \$30,000			
\$30,001 - \$100,000			
\$100,001 - \$500,000			
\$500,001 - \$2M			
Over \$2M			
For Classes 1A, 1B and 2-9			
<b>Class 10A/10B Garages/Carports/Pool/Fences etc.</b>			
Up to \$5,000	601.00	619.00	3.00%
\$5,001 - \$10,000	806.00	830.00	2.98%
\$10,001 - \$20,000	952.00	981.00	3.05%
\$20,001 - \$50,000	1,156.00	1,191.00	3.03%
\$50,001 - \$100,000	1,428.00	1,471.00	3.01%
>\$100,000	1,428.00	1,471.00	3.01%
+ (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%
<b>Additional Inspections</b>			
Domestic	284.00	293.00	3.17%

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Commercial	421.00	434.00	3.09%

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
<b>Building Other</b>			
Amendment and/or Extension of Building Permits, or Amendment of Approved Plans	284.00	293.00	3.17%
Building Notice	749.00	771.00	2.94%
Building Order	511.00	526.00	2.94%
Emergency Order	511.00	526.00	2.94%
* - Subject to discretion of the Municipal Building Surveyor			
Temporary Structure Siting Approval	511.00	526.00	2.94%
Places of Public Entertainment (POPE) application - Up to 5000 occupants (up to 3 structures)	906.00	933.00	2.98%
Places of Public Entertainment (POPE) application - More than 5000 occupants (up to 3 structures)	1,186.00	1,222.00	3.04%
Places of Public Entertainment (POPE) additional structure fee / structure	253.00	261.00	3.16%
Places of Public Entertainment (POPE) application amendment (minor)	253.00	261.00	3.16%
Places of Public Entertainment (POPE) application amendment (major)	490.00	505.00	3.06%
Subdivision Statements for Buildings - Regulation 503(2)	330.00	340.00	3.03%
Pool Safety Fence Inspection	450.00	464.00	3.11%
Provide Copy of Building Permit or Occupancy Permit (with owner's consent)	80.00	82.00	2.50%
Provide Copy of Building Permit including plans (with owner's consent)	120.00	124.00	3.33%
Post 10 Year Archival Search	171.00	176.00	2.92%
<b>Illegal Works/ Resolution of Works without a Permit</b>			
House/Dwelling			
Additions/Alterations			
Carports/Garages/Verandah			
Minor Alterations			
<b>Building Miscellaneous</b>			

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Private Inspections	\$240.00 plus \$0.95per kilometre travelled	\$240.00 plus \$0.95per kilometre travelled	
Restump			

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
<b>Domestic Works - Outside the Shire</b>			
<b>Debt Collection</b>			
Debt collection agency lodgement fee	27.00	28.00	3.70%
<b>Fire Hazards Removal</b>			
<b>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.</b>			
Failure to kept property free of Fire hazards			
Vacant Land - Under 1000 s.m	579.00	596.00	2.94%
Vacant Land - Under 1000 s.m to 1 Ha (10,000 s.m.)	868.00	894.00	3.00%
Vacant Land - More than 1 Ha (10,000 s.m.) to 2 Ha (20,000 s.m.)	1,155.00	1,190.00	3.03%
Vacant Land over 2 Ha & subject to size will be a minimum	1,444.00	1,487.00	2.98%
Residential sites ( with buildings) of less than 1 Ha	868.00	894.00	3.00%
Residential sites ( with buildings) of over 1 Ha & subject to size a minimum	1,444.00	1,487.00	2.98%
Commercial and Farm sites (minimum Charge)	1,444.00	1,487.00	2.98%

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
<b>Food Premises &amp; Environmental Health</b>			
Septic Tank Inspection Fees - Requested Inspection and Report	84.00	87.00	3.57%
Septic Plan Search / Archive recovery	334.00	344.00	2.99%
	165.00	170.00	3.03%
Food premises & Food vehicles			
Premises selling food by retail in sealed packages only			
<b>Renewal of Premises</b>			
Class 1			
Class 2 - Supermarkets			
Class 2 - Others1	433.00	446.00	3.00%
Class 3	467.00	481.00	3.00%
Community Groups	374.00	385.00	2.94%
<b>New Premises - 150% of Renewal Fee</b>	273.00	281.00	2.93%
<b>Transfer premises - 50% of Renewal Fee</b>	141.00	145.00	2.84%
<u>Mobile and Temporary Food Premises (Streatrader)</u>			
<b>Renewal of Premises</b>			
Class 2 Mobile Food Premises			0.00%
Class 3 Mobile Food Premises			0.00%
Class 2 Temporary Food Premises	467.00	481.00	3.00%
Class 3 Temporary Food Premises	273.00	281.00	2.93%
Class 2 or Class 3 Mobile Food Premises (Community Groups)	188.00	194.00	3.19%
Class 2 or Class 3 Temporary Food Premises (Community Groups)	138.00	142.00	2.90%
Dual Registration - Food Premises with another Fixed/Mobile/Temporary Food Registration - registration fee for each extra registration	141.00	145.00	2.84%
Dual Registration - Community Group Food Premises with Streatrader/Temporary Food Registration	72.00	74.00	2.78%

## Appendix A: - 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 2025/26

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 2025 and will be reflected on Council's website.

Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
<b>New Premises - 150% of Renewal Fee</b>	<b>107.00</b>	<b>110.00</b>	2.80%
<b>Transfer premises - 50% of Renewal Fee</b>	<b>54.00</b>	<b>56.00</b>	3.70%
<b>Inspection and Report</b>			
<b>Inspection of Temporary/Itinerant Premises</b>			
	<b>243.00</b>	<b>250.00</b>	2.88%
<b>Public Health &amp; Wellbeing Act</b>			
Premises required to be registered Pursuant to Section 366c of the Health Act. ( <i>Hairdressers, Ear-Piercing, Tattooists</i> )			
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> )			
<b>Renewal of Premises</b>			
Registration Fee - Hair & Beauty Premises			
Registration Fee - Prescribed Accommodation Premises			
Category 1 Aquatic	<b>238.00</b>	<b>245.00</b>	2.94%
	<b>238.00</b>	<b>245.00</b>	2.94%
<b>New Premises - 150% of Renewal Fee</b>	<b>376.00</b>	<b>387.00</b>	2.93%
<b>Transfer premises - 50% of Renewal Fee</b>			
Premises with another Registration (Food &/or Accom &/or Health) - registration fee for each extra registration			0.00%
	100.00	<b>103.00</b>	3.00%
<b>FDC Educator Fee</b>		-	
Session Hire of Avoca Facility	<b>16.00</b>	<b>16.00</b>	0.00%



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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
<b>Land Information Certificate - Express</b>			
Immediate turnaround (<24 hours)	74.00	76.00	2.70%
(Charge in addition to statutory certificate fee)			
<b>Planning</b>			
<b>Non Statutory Planning Fee Schedule</b>			
Notices in local Newspapers			
A3 Notice Boards on site	152.00	157.00	3.29%
Letters to adjoining owners/occupiers	8.00	8.00	0.00%
Written Planning Advice	152.00	157.00	3.29%
Copies of Planning permits and plans	204.00	210.00	2.94%
First request for extension of time(under S.69of the P&E Act)	204.00	210.00	2.94%
Second request for extension of time(under S.69of the P&E Act)	303.00	312.00	2.97%
Subsequent requests for extension of time(under S.69of the P&E Act)	447.00	460.00	2.91%
Secondary Consent Amendment	204.00	210.00	2.94%
Certificate of Title Search	114.00	117.00	2.63%
<b>Pools (Council)</b>			
<b>Admission Prices</b>			
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%
<b>Season Passes</b>			
Adult	80.00	82.00	2.50%

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	\$	\$	%
Child	54.00	56.00	3.70%
Concession	57.00	59.00	3.51%
Family (as recoded on Medicare Card)	88.00	91.00	3.41%
<b>Private Works</b>	Cost of Job + 45% + GST	Cost of Job + 45% + GST	
<b>Property &amp; Revenue</b>			
*Discretionary fee to be applied in certain circumstances to recover administration costs for rate refunds	36.00	-	-100.00%
<b>Rates Searches</b>	74.00	77.00	4.05%
<b>Priority LIC</b>	103.72	107.60	3.74%
<b>Swimming Pools &amp; Safety Barriers</b>			
Swimming Pool Inspection	972.00	1,002.00	3.09%

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
<b>Tender Documents</b>			
Hard Copy/PDF Sent	74.00	77.00	4.05%
Electronic download from Tenderlink			0.00%
<b>Waste</b>			
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"> <li>• limited to one free of charge trip to the transfer station per residents/ratepayers per day;</li> <li>• up to one 6x4 trailer or ute load free of charge; and</li> <li>• Residents/Ratepayers will need to supply either a rate notice or driver's licence at gate to dump for free</li> </ul>			
The below charges apply to non-residents/non-ratepayers or for commercial quantities of waste			
<b>Transfer Station Fees ( Beaufort, Avoca, Landsborough &amp; Snake Valley)</b>			
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%
<b>Tyres</b>			
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%
<b>Other</b>			
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%

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Description of Fees and Charges	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / Decrease
	\$	\$	%
Batteries (domestic & car/truck)	No Charge	No Charge	
Scrap Steel	No Charge	No Charge	
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)			
<b>Additional Kerbside Collection Services</b>			
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	0.00%
25kL - 3 month permit	60.00	0.00%
50kL - 3 month permit	110.00	0.00%
50 kL - 6 month permit	120.00	0.00%
100 kL - 6 month permit	220.00	0.00%