



ATTACHMENTS

**Special Council Meeting
Under Separate Cover
Wednesday, 14 May 2025**

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MOORABOOL SHIRE COUNCIL DRAFT REVENUE AND RATING PLAN

Pursuant to the Local Government Act 2020





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SECTION 1

Introduction

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 Moorabool Shire Council which in conjunction with other income sources, will adequately finance the objectives in the council plan.

One of the key strategies which underpins Council's Strategic Financial Plan is the Revenue and Rating Plan. The objectives and legislative requirements of the Revenue and Rating Plan (section 93) are to align with:

- Council Plan and Strategic Financial Plan and associated Financial Management Principles (section 101);
- Service Performance Principles (section 106); and
- Strategic Planning Principles (section 89).

Fundamentally the plan will:

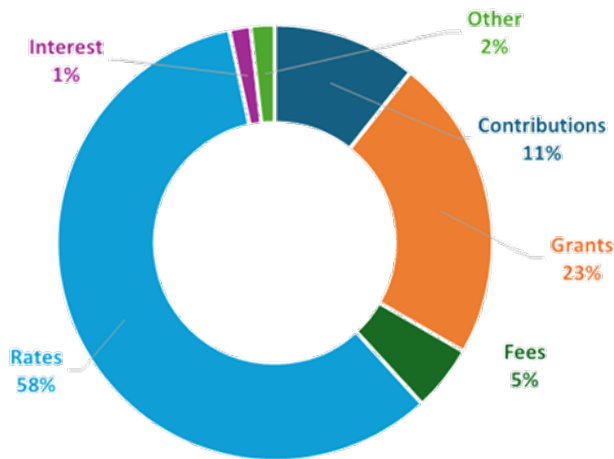
- Consider the structure and distribution of rates but not the overall amount of rates to be levied;
- Define the rate categories and rationale behind the differential rate structures;
- Consider any fixed service charges that might be applied on services such as waste or recycling;
- Consider the mix of funding sources and how they will complement the rate model including any fees and charges for services and programs;
- Consider and recognise developer contributions and other revenue including use or allocation of Council assets;
- Explain how Council calculates rates, the valuation basis of rate calculations and how it will collect rates and charges; and
- Will differentiate between recurrent and non-recurrent operational and capital grants from other levels of government.

It is important to note that this plan does not set revenue targets for Council but rather outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

Introduction

Council provides a breadth of services to the community and collects revenue from a range of sources to enable the delivery of these services.

Below is an image providing an overview of the various funding sources:



Rates are the most significant revenue service for Council and make up roughly 58% of its annual revenue 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 (ESC) for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council.

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 can set a fee or charge and will set that fee based on the principles outlined in this Revenue and Rating Plan.

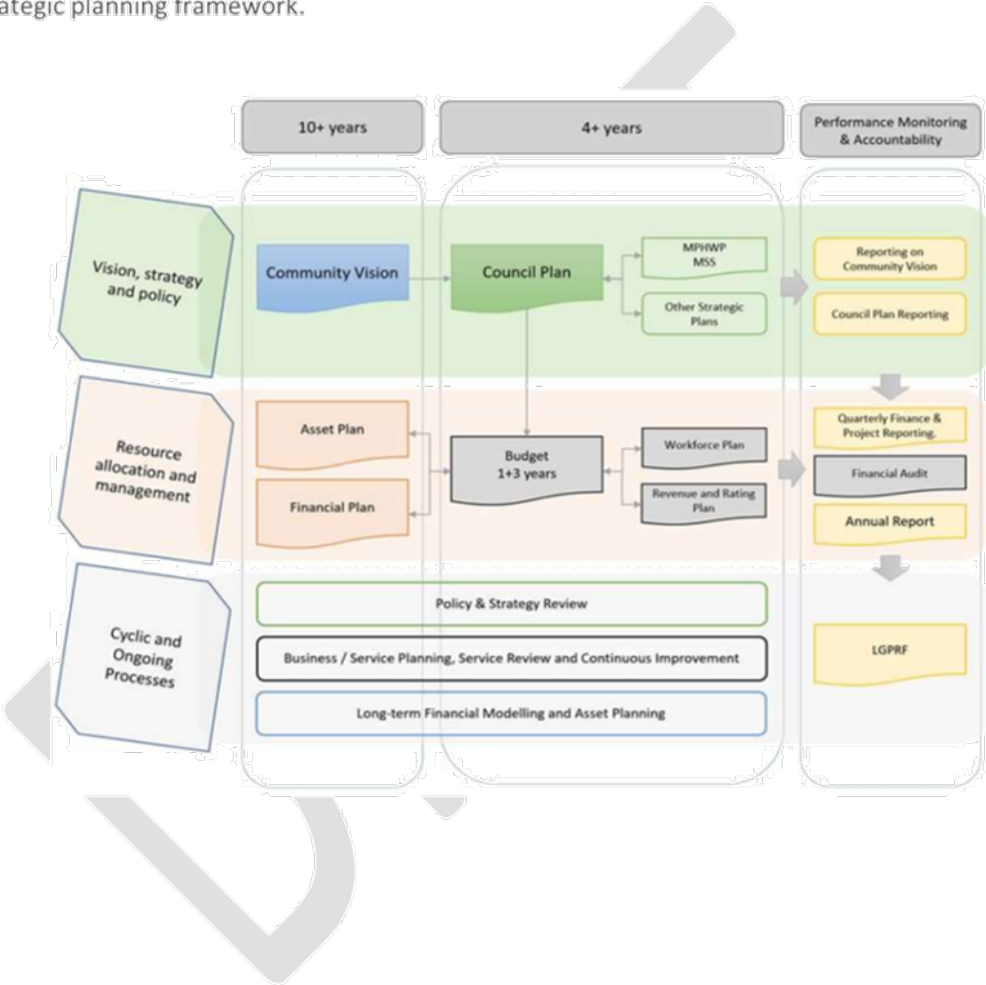
Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of council services, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions. It is important for Council to be clear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

SECTION 2

Alignment with Existing Plans and Strategies

This plan is an important part of Council’s integrated planning framework, all of which is created to help Council achieve its Community vision.

The 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.



Community Engagement

The Revenue and Rating Plan outlines Council's decision-making process on how revenue is calculated and collected.

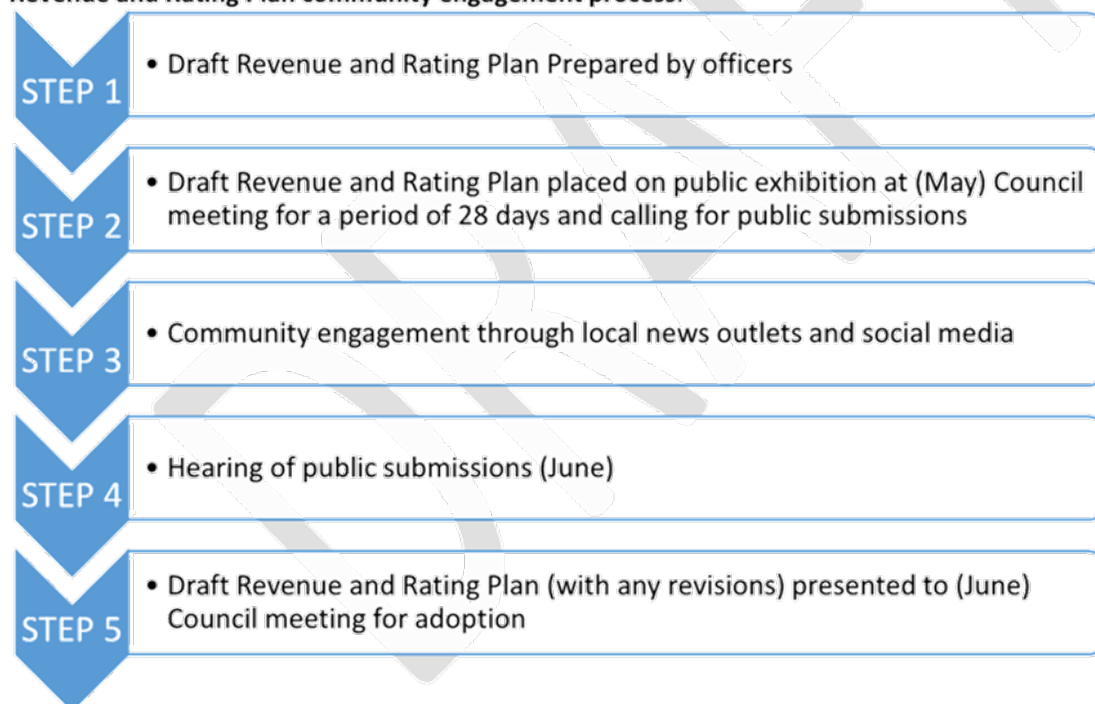
Council is undertaking extensive engagement in the development of the Community Vision and Council Plan and has conducted past engagement on the Budget, Strategic Resource Plan, Rating Strategy and other strategies and plans and outcomes from these engagements have informed the development of this plan.

Deliberative community engagement is not prescribed for a Revenue and Rating Plan in either the Local Government Act 2020, or the Local Government (Planning and Reporting) Regulations 2020. However, community engagement on the Revenue and Rating Plan can be an effective way to better involve and educate ratepayers, customers and other stakeholders about council's rating and revenue systems, how income is collected, and how policies are created and applied.

Community engagement may be undertaken in several different ways from simple public exhibitions calling for submissions, to appointing committees or panels of interested stakeholders to inform council decisions.

The following public consultation process is proposed to ensure due consideration and feedback is received from relevant stakeholders.

Revenue and Rating Plan community engagement process:



SECTION 3

The Legislative and Rating Framework

The Legislative Framework

The legislative framework for Council is primarily set within the Local Government Act 2020 (LGA) and outlines Council's requirement to develop a Revenue and Rating Plan that establishes the revenue raising framework within which Council proposes to operate. However, the Rating legislative framework and process is set within the Local Government Act 1989 (LGA Old).

The purpose of the Revenue and Rating Plan is to determine the most appropriate and equitable revenue and rating approach which considers all income sources to finance the objectives of the Council Plan, which includes some of the following key provisions:

- Strategic Planning Principles (Section 89);
- Revenue and Rating Plan (Section 93);
- Financial Management Principles (Section 101); and
- Service Performance Principles (Section 106).

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:

- The total amount that Council intends to raise by rates and charges;
- A statement as to whether the rates will be raised by the application of a uniform rate or a differential rate;
- A description of any fixed component of the rates, if applicable;
- If Council proposes to declare a uniform rate, the matters specified in section 160 of the Local Government Act 1989;
- If 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 –

- 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
- That the Council has made an application to the Essential Services Commission (ESC) for a special order and is waiting for the outcome of the application; or
- 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.

Rating Legislation

The LGA (Old) framework provides Council with significant flexibility to tailor a system to suit its requirements, with various sections of the LGA providing the guidelines to the types of rates and charges that can be levied and how they are levied, which are summarised in Section 155 of the LGA (Old), as follows:

- Determining which Valuation (Section 157);
- General Rates (Section 158);
- Municipal Charges (Section 159);
- Service Rates and Charges (Section 162); and
- Special Rates and Charges (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. Whilst this document outlines Council's strategy regarding rate revenue, rate data will be contained in the Council's Annual Budget as required by the LGA.

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

In 2019 the Victorian State Government conducted a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and a list of 56 recommendations to the Victorian Government in March 2020. The Victorian Government subsequently published a response to the recommendations of the Panel's report. However, at the time of publication, the recommended changes have not yet been implemented, and timelines to make these changes have not been announced.

Essential Services Commission (ESC) – Rate Cap (Part 8A)

Although the Rating Strategy does not consider how much Council raises from rates, Part 8A of the LGA stipulates what a Council's annual rate increase will be, the provisions for applying for a variation above the stipulated cap and the calculation for determining annual rate revenue. It is important to note that the rate cap only applies to General Rates and Municipal Charges. Service Rates/Charges and Special Rates/Charges are not subject to the rate capping restrictions.

Valuation of Land Act 1960 (VLA)

Currently under the VLA, the Victorian Valuer-General conducts property valuations on an annual basis. Council then applies a Capital Improved Value (CIV) to all properties within the municipality. As a result of annual property valuations, there are often varying levels of valuation movements across the municipality, which results in shifts in the rate burden.

There is a common misconception that as property values increase, Council receives additional revenue – this is not the case. Total rates revenue is determined by Council on an annual basis and must comply with the ESC Rate Cap.

The rate cap determines the overall percentage increase that Council is permitted to apply to its total rate revenue. Due to the impact of annual property valuations, some properties will experience a rate increase greater than the annual rate cap, while other properties will experience a rate increase lower than the rate cap (or even a rate decrease). But from a Council perspective, the total revenue it generates remains unaffected by property valuations.

Supplementary Valuations

Additional to general revaluations of all properties, Council also conducts regular supplementary valuations to recognise changes within properties. Supplementary Valuations can be undertaken for a range of reasons including but not limited to:

- A new home or factory built on vacant land;
- Sale of parcel from development property;
- Extensions to existing buildings;
- Fire Damage to building; or
- Acquisition of adjoining land or disposition of a portion of land.

The Victorian Valuer-General is tasked with undertaking supplementary valuations and advises Council monthly of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Valuation Objections

Part 3 of the Valuation of Land Act 1960 provides that a property owner may 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.

Fire Services Property Levy Act 2012 (FSPL)

The State Government passed legislation following the Bushfire Royal Commission to have the Fire Services Levy charged via council rates notices, rather than added to home insurance policies. The State Government utilises the funding from the FSPL raised and collected by Victorian Councils to fund Victoria's Fire and Emergency Services.

Council is often tasked with the responsibility of being a collection agency for other tiers of government. The FSPL is not subject to the rate cap and the State Government is unrestricted in its ability to increase the FSPL on an annual basis at amounts greater than the rate cap.

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SECTION 4

Non-Rate Revenue

Other Revenue Sources

Whilst rate revenue is the largest contributor (58% of total Revenue), rates are one part of the overall revenue story with fees and charges, grants and other contributions making up the total revenue picture.

Council over recent years has identified a range of savings that have not impacted on services provided to our communities and have applied a “user-pays” model which is cost reflective and inclusive of indirect costs, whilst ensuring delivery of high quality, responsive and accessible services to our communities.

Through already identified savings and ongoing reviews, Council’s long-term financial sustainability will provide significant long-term benefits to our communities in the form of improved infrastructure and expanded services.

User Fees and Charges

Fees and charges are an important component of Councils’ revenue raising strategy and represent 5% of Councils budgeted recurrent revenue.

Section 77 of the Local Government Act 2020 provides some guidance on the pricing of Council’s services and facilities. In addressing the Local Government Act, Council must ensure that resources are used effectively and efficiently, and that services and facilities provided by Council are accessible and equitable.

National Competition Policy (Federal Government) and Competitive Neutrality Policy (State Government) also provide requirements regarding pricing for significant business activities that Council provides and adjust Council’s service prices to neutralise any competitive advantages when competing with the private sector.

Some services are required due to statutory obligation, while other services Council chooses to provide as part of its social objectives.

Fees and charges are therefore raised by Council for several reasons:

- To increase revenue available to Council to support the cost of service delivery;
- To support Council’s medium to long term service delivery objectives; and
- To help users of Council service understand the value and benefits they obtain when accessing those services.

Examples of user fees and charges include:

- Kindergarten and Childcare fees;
- Leisure Centre, Gym, and Pool visitation and membership fees;
- Waste Management fees (Transfer Stations); and
- Leases and facility hire fees.

In setting Fees and Charges, Council is guided by the following principles:

- **Efficiency** - the fees are simple to understand and administer.
- **Equity** - the fees are fairly applied across a range of users and consider users’ capability to pay.

- **Effectiveness** - the fees provide appropriate signals to users, value for money and ensure that everyone contributes appropriately to the delivery of services.
- **Transparency** - the method of determining pricing is consistent.

Additionally, in determining fees and charges not regulated by statute, Council will consider the following factors in selecting the pricing method to meet its objectives for the service:

- Balancing individual and community benefit;
- Users' ability to pay;
- Market pricing - the pricing of comparable services offered by other providers;
- Competitive neutrality (where relevant); and
- Budget implications.

Pricing Methods

As part of the Revenue and Rating Plan, Council has developed a draft Fees and Charges Policy to guide Council's future approach in setting levels of fees and charges.

It is proposed as part of the overall fee setting process that Council's Services are provided based on one of the following pricing methods:

- Private Benefit Pricing;
- Accessible Pricing;
- Incentive Pricing; and
- Full Cost-Plus Margin Pricing (Market Pricing).

Private Benefit Pricing

(Price to cover direct and overhead cost).

The aim of this pricing method is to recover the direct and overhead costs associated with providing such services that benefit individual customers specifically.

Examples: Services include Council giving access to information, subject to compliance with information privacy and freedom of information, and damage to Council's property.

Assessable Pricing

(Price set between Full Council Subsidy (no charge) and Full Cost Pricing (covering direct and overhead costs)).

Accessible Pricing may be used where there are benefits to the overall community, including making a service accessible to low-income or disadvantaged users.

Fees and charges for this pricing method are subsidised by Council, and fees and charges are set to recover only part of the direct cost, for example a service may be provided with fees set to recover 75% of direct costs.

Example: Recreation facilities fees and charges.

Incentive Pricing

(Price set above Full Cost Recovery (covering direct and overhead costs at a minimum)).

This pricing regime will be adopted where the Council has an applicable policy objective that supports disincentive pricing or where the Council performs the role to regulate and restrict certain behavior.

Example: Charging more for late health premise registration.

Full Cost-Plus Margin Pricing

(Market Pricing): *Price set above Full Cost Recovery (covering direct and overhead costs at a minimum) in line with benchmarked market prices.*

This category includes services that provide discretionary activities without strong social policy objectives. The aim of this pricing method is to set fees and charges based on benchmarking of similar services offered by other service providers or based on current market pricing. Ideally, the price should be greater than Full Cost Recovery and a Market-Based price.

The reason for selecting this method of fee setting is that if fees are out of alignment with the market, it may result in a loss of patronage or sales that would reduce the overall level of income for the service.

Examples: Sale of goods through retail outlets, e.g. Visitor Information Centre, Art Gallery.

Fees and Charges Schedule

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

Statutory Fees and Charges

Under the direction of legislation or other government directives, for some fees and charges or fines, Council's role is to administer services and apply fees set or controlled under statute or funding agreement. These fees may only provide a partial recovery of the cost of providing the service.

Example: Specified Environmental Health and Statutory Planning Fees.

In addition, there are a range of conditions Council must consider when setting fees for certain purposes, for example under Funding and Service Agreements or Grant Agreements. In these cases, Council must comply with the relevant terms of the agreement, for example there may be an upper limit on the fee Council may charge.

Examples: Home and Community Care service charges. *Is this a good example? We don't have this service?*

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.

One penalty unit is currently \$197.59, from 1 July 2024 to 30 June 2025.

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 license 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 value of one fee unit is currently \$16.33, from 1 July 2024 to 30 June 2025. This value may increase at the beginning of a financial year, at the same time as penalty 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.

Grants

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached 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.

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

When preparing its financial plan, Council considers its project plans, advocacy priorities, upcoming grant program opportunities, and co-funding options to determine what grants to apply for within the context of the Council Plan and other management plans. Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities.

Grant assumptions are then clearly detailed in council's annual budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

Financial Assistance Grants

Financial Assistance Grants are provided by the Commonwealth Government to Council. The grant comprises of general-purpose grants and local roads funding. A small portion for natural disasters is taken from the general-purpose allocation.

General purpose grants are one of the two components of the financial assistance grants (along with local roads grants) provided by the Commonwealth Government to Council. The Local Government (Financial Assistance) Act 1995 provides that the grants are untied; that is, the Victorian Local Government Grants Commission is unable to direct councils as to how the allocated funds are to be spent.

Local Roads Grants

Local roads grants are the second of the two components of the financial assistance grants provided by the Commonwealth Government to Council. Although local roads grants are allocated based on the relative needs of each council for roads expenditure, the Local Government (Financial Assistance) Act 1995 provides that the grants are untied.

Allocation is made based on a set of nationally agreed principles that require local roads grants be 'allocated to councils as far as practicable on the basis of the relative needs of each council for roads expenditure and to preserve its road assets.

Contributions

Councils are subject to legislative regulation and monitoring of development contribution levies in their roles as a Collecting Agency through the *Local Government Act*.

Contributions represent funds received by council, usually from non-government sources, and are usually linked to projects and can be made to council in the form of either cash payments or asset handovers.

Types of Contributions Council receive include:

- Contributions from developers under planning and development agreements;
- Contributions made under developer contribution plans and infrastructure contribution plans; and
- Assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

Development contributions are payments or in-kind works, facilities or services provided by developers towards the supply of infrastructure required to meet the future needs of the community.

Development contributions help fund the higher order, basic and essential works and services required by new communities including roads, intersections, shared paths, parks, local sporting and community facilities. The various infrastructure requirements are identified and justified through a strategic plan/document such as the Precinct Structure Plan (PSP) process. The infrastructure (land and construction) is in addition to general 'developer provided' infrastructure which includes local estate infrastructure i.e., local roads, local drainage, services and improvements to local parks.

There are a range of mechanisms for collecting development contributions, including Section 173 agreements, development contributions plans, infrastructure contribution plans, and shared funding arrangements.

Contribution from developers under planning and development agreements

At the time of development proposal, landowners, Council, and other parties can freely negotiate agreements for the provision of infrastructure. The agreement can be used to place an obligation on the parties to:

- provide infrastructure;
- Provide land; and/or
- pay for infrastructure.

Section 173 of the Planning and Environment Act 1987 provides a mechanism for formalising a voluntary agreement between the responsible authority, a landowner, and other parties and can provide for:

- the costs and standard of infrastructure provision;
- the timing of the provision of infrastructure;
- the parties' obligation to provide the infrastructure;

- timing of payments towards infrastructure;
- the refund of cash contributions if infrastructure is not provided;
- the upfront provision of infrastructure by one landowner and the reimbursement of the cost by other landowners as they develop; or
- works-in-kind in lieu of a cash contribution.

Contributions made under developer contribution plans (DCP) and infrastructure contribution plans (ICP)

A DCP is a mechanism used to levy new development for contributions to planned infrastructure needed by a future community as allowed for under the Planning and Environment Act. It sets out the justification for infrastructure and the calculations of cost and apportionment, allows Council to collect Development Contributions and specifies the infrastructure that is to be provided.

The Planning and Environment Act identifies two types of infrastructure which can be levied and collected through a DCP:

- Development and Community Infrastructure, the levies for which are referred to as the Development Infrastructure Levy (**DIL**); and
- The Community Infrastructure Levy (**CIL**).

The Development Contribution Levy (**DIL**) is generally paid when land is subdivided. If a development is proposed without the subdivision of land, the payment is triggered prior to the issue of a building permit. The DIL collected from developers forms most of the funding for projects within a DCP.

The Community Infrastructure Levy (**CIL**) is paid by homeowners prior to the issue of a building permit for the construction of a dwelling.

The ICP system is based on standard levies that are pre-set for particular development settings and land uses, to fund the provision of essential infrastructure that will support new or growing communities.

DCPs require payment of development contributions in cash, however, section 46P of the *Planning and Environment Act* provides the option for developers to deliver infrastructure works or provide land, a credit is then applied against the DIL liability for the developer.

These types of contributions are referred to as 'Works in Kind' or 'Land in Kind'.

Interest on Investments

Division 4 Section 103 of The Local Government Act 2020 provides local Councils in Victoria with guidelines and restrictions as to the types of investments that they can make.

There are two types of investments Council invests in accordance with the Investment Guidelines below:

- At Call Investment - whereby Council maintains a cash reserve account for day-to-day funding requirements. This Investment Account is facilitated through Council's contracted Bank – currently the CBA; and
- General Investment – this is the investment of excess funds from day-to-day operations for a short-term period.

Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes such as to fund capital projects. The investment portfolio is managed per the following principles:

- **Preservation of capital** - where funds are to be invested in a way that seeks to ensure continual security of the investment portfolio. This includes managing credit and interest rate risk within approved thresholds and parameters;
- **Liquidity** - where the investment portfolio is maintained in a manner that will ensure adequate liquidity to meet all MSC anticipated cashflow needs for ongoing operational commitments;
- **Risk** - where Investment decisions are based on the security of funds by limiting unnecessary exposure to risk by applying effective internal controls and adherence to applicable legislative and Council requirements whilst achieving a prudent rate of return through investments in AAA to AA- credit rated Financial Institutions.

Council's Investment Policy prohibits any investment carried out for speculative purposes, including the following:

- Derivative based investments;
- Principal only investments or securities that provide nil or negative cash flow;
- The use of leveraging (borrowing to invest);
- Standalone securities issued that have underlying futures, options, forward contracts, and swaps of any kind;
- Any securities issued in non-Australian currency; and
- 'Enhanced cash Funds' or similar products that fall within the definition of a CDO.

Authority and Delegation

The Chief Financial Officer has responsibility for managing and reviewing Council's cash balances and investment decisions and is responsible for presenting investment information to the Executive Leadership Team and council on a periodic basis.

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.

New borrowings by Council are identified as part of the annual budget process and may be subject to public tender.

A council report specifying the length of loan, type of interest rate (fixed/variable) and delegation to Chief Executive Officer is required prior to commencing the procurement process.

The public tender process will be in accordance with Moorabool Shire Council's Procurement Policy and the Act. This procurement process will be undertaken by the finance department.

The following financial sustainability principles will 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;
- Borrowings must not be used to fund ongoing operations;
- Borrowings are appropriate for funding large capital works where the benefits are provided to future generations; and
- Council will maintain its debt at levels which are sustainable.

SECTION 5

The Rating Provisions

Rating Framework

Rates and charges are required by the Act and the Regulations to be disclosed in Council's annual budget.

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

The Act provides Council with a number of choices in how rates are spread across the community.

Determining which Valuation (Section 157)

Currently, Council can use one of three valuations for the purpose of levying their declared rates and charges:

Valuation Type	Acronym	Definition
Site Value	SV	Value of land only
Capital Improved Value	CIV	Value of land and improvements upon the land
Net Annual Value	NAV	Rental valuation based on CIV*

* For residential and farm properties, NAV is calculated at 5% of the CIV. For commercial and industrial properties, NAV is calculated as the greater of the estimated annual rental value or 5% of the CIV.

Section 161 of the LGA Old framework, allows Council's to levy rates by way of differential rates if it uses the CIV valuation base and it considers that a differential rate will contribute to the equitable and efficient carrying out of its functions. CIV is the most commonly used valuation base by local government, with over 90% of Victorian councils applying this methodology. The levying of rates on SV or NAV, would only allow rating under Uniform (Section 160) or Limited Differential Rates (Section 161A).

Below is over overview of the Advantages and Disadvantages of rating on each of the available valuation bases:

Valuation Base	Advantage	Disadvantage
Site Value (SV)	<ul style="list-style-type: none"> A uniform rate would promote development of land, particularly commercial and industrial developments. There is, however, little evidence to prove that this is the case. Scope for possible concessions for urban farmland and residential use land. 	<ul style="list-style-type: none"> There will be a significant shift from the industrial/commercial sector onto the residential sector of council. The percentage increases in many cases would be in the extreme range. SV is a major burden on property owners that have large areas of land. Some of these owners may have much smaller/older dwellings compared to those who have smaller land areas but well-developed dwellings - but will pay more in rates. A typical example is flats, units,

		<p>or townhouses which will all pay low rates compared to traditional housing styles.</p> <ul style="list-style-type: none"> • The use of SV can place pressure on council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately (e.g. Farmland and residential use properties). Large landowners, such as farmers for example, are disadvantaged using site value. • SV will reduce Council's rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.
Capital Improved Value (CIV)	<ul style="list-style-type: none"> • Includes all property improvements, and hence is often supported on the basis that it more closely reflects "capacity to pay". • The CIV rating method considers the full development value of the property, and hence better meets the equity criteria than Site Value and NAV. • With the increased frequency of valuations, the market values are more predictable and has reduced the level of objections resulting from valuations. • The concept of the market value of property is more easily understood with CIV rather than NAV or SV making it easier to compare relative movements in rates and valuations across councils. • The use of CIV allows council to apply differential rates which greatly adds to council's ability to equitably distribute the rating burden based on ability to afford council rates. CIV also allows council to apply higher rating differentials to the commercial and industrial sector that offset residential rates. 	<ul style="list-style-type: none"> • The main disadvantage with CIV is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.
Net Annual Value (NAV)	<ul style="list-style-type: none"> • Represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and farm properties. Valuers derive the NAV directly as 5 per cent of CIV. 	

	<ul style="list-style-type: none"> • In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis. • Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as CIV but is harder to understand.
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Moorabool Shire Council applies the Capital Improved Value (CIV) to all properties within the municipality to take into account the fully developed value of the property. This basis of valuation takes into account the total market value of the land plus buildings and other improvements which subsequently allows council to levy rates by way of differential rates which is detailed within this document.

General Rates (Section 158)

At least once within each financial year (by 30 June) a Council must declare:

- The amount which the Council intends to raise by general rates, municipal charges, service rates and charges; and
- Whether the general rates will be raised by the application of:
 - A uniform rate (Section 160); or
 - Differential rates (Section 161); or
 - Urban farm rates, farm rates or residential use rates (Section 161A).

Municipal Charge (Section 159)

A municipal charge may be levied on all rateable properties within a municipality “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.

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 of the Council’s total revenue from the municipal charge and the revenue from general rates (total rates).

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 CIV valuation method.

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 Councils administrative costs is an equitable method of recovering these costs.

Moorabool Shire Council does not currently levy a Municipal Charge.

Uniform or Differential Rates (Section 160 and 161)

Council can declare that general rates will be raised by the application of a uniform rate by specifying the percentage as the uniform rate and applying that to any rateable land by multiplying the percentage against the valuation of the land.

On the other hand, differential rates allow Council to apply different rates in the dollar for different types of property if Council “considers that the differential rate will contribute to the equitable and efficient carrying out of its functions”.

By declaring differential rates, Council must specify the objectives of each rate which must remain consistent with equitable and efficient carrying out of Council's functions. When declaring differential rates, Council must ensure that the highest differential rate is no more than four (4) times higher than the lowest differential rate in the municipal district.

The advantages and disadvantages of differential rate approach are as follows:

Advantage	Disadvantage
<ul style="list-style-type: none"> There is greater flexibility to distribute the rate burden between all classes of property, and therefore link rates with the ability to pay and reflecting the tax deductibility of rates for commercial and industrial premises. Differential rating allows Council to better reflect the investment required by Council to establish infrastructure to meet the needs of the commercial and industrial sector. Allows Council to reflect the unique circumstances of some rating categories where the application of a uniform rate may create an inequitable outcome (e.g. Farming enterprises). Allows Council discretion in the imposition of rates to facilitate and encourage appropriate development of its municipal district in the best interest of the community. (i.e. Vacant Commercial properties still attract the commercial differential rate) 	<ul style="list-style-type: none"> The justification of the differential rate can at times be difficult for the various groups to accept giving rise to queries and complaints where the differentials may seem to be excessive. Differential rates can be confusing to ratepayers, as they may have difficulty understanding the system. Some rating categories may feel they are unfavorably treated because they are paying a higher level of rates than other ratepayer groups. Differential rating involves a degree of administrative complexity as properties continually shift from one type to another (e.g. residential to commercial,) requiring Council to update its records. Ensuring the accuracy/integrity of Council's data base is critical to ensure that properties are correctly classified into their right category. Council may not achieve the objectives it aims for through differential rating. For example, Council may set its differential rate objectives to levy a higher rate on land not developed, however it may be difficult to prove whether the rate achieves those objectives.

Moorabool Shire Council levies general rates via Differential Rates to recognise the diversity of the property and uses across the municipality.

Ministerial Differential Rate Guidelines (Section 161 (2A) and 2(B))

This section provides that the Minister may, by notice published in the Government Gazette, make guidelines for or with respect to:

- The objectives of differential rating;
- Suitable uses of differential rating powers;
- The types or classes of land that are appropriate for differential rating.

Further, by reason of section 161(2A) a Council must have regard to any Ministerial guideline made under subsection (2B) before declaring a differential rate for any land.

Service Rates and Charges (Section 162)

Enables the Council to declare and raise a service rate or an annual service charge for the following services:

- The provision of water supply;
- The collection and disposal of refuse;
- The provision of sewerage services;
- Any other prescribed service.

The charge may be declared on the basis of any criteria specified by the Council but should be relative to the total cost of the service.

Currently, Council levies the following charges under this section of the Act:

- Waste Management Service Charge;
- State Landfill Levy;
- Roadside Garbage (residential and commercial), Recycling and Green waste Services (compulsory and non-compulsory).

Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of the waste services.

Special Rates and Charges (Section 163)

A Council can declare a special rate or charge for the purpose of:

- Defraying any expenses; or
- Repaying (with interest) any advance made to or debt incurred, or loan raised by the Council.

The Local Government Act 1989 recognises that councils need help to provide improved infrastructure for their local communities. The Act allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works.

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.

The special rate or special charges may be declared based on any criteria specified by the council in the rate (Section 163 (2)). In accordance with Section 163 (3), council must specify:

- The wards, groups, uses or areas for which the special rate or charge is declared, and
- The land in relation to which the special rate or special charge is declared,
- The way the special rate or special charge will be assessed and levied, and
- Details of the period for which the special rate or special charge remains in force.

The special rates and charges provisions are flexible and can be used to achieve a wide range of community objectives. The fundamental principle of special rates and charges is proof "special benefit" applies to those being levied. For example, they could be used to fund co-operative fire prevention schemes. This would ensure that there were no 'free-riders' reaping the benefits but not contributing to fire prevention.

Further information regarding the purpose and scope of Special Rates and Charges can be obtained via Council's adopted Policy.

Rebates and Concessions (Section 169 and 171)

Council may offer rebates or concessions for a number of reasons as described in Section 169, primarily “to assist the proper development of the municipal district” or to assist in the “preservation and/or restoration of places of historical or environmental interest”.

Additional to Council declared rebates, Section 171 provides for concessions applicable under the State Concessions Act 1986. Concessions under this provision are for the primary place of residence for eligible pensioners. This rebate is determined and funded by the State Government, with the administration and application of the rebate administered by Council.

With regards to new applicants, after being granted a Pensioner Concession Card (PCC), pensioners can then 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 claim may be approved by the relevant government department.

The Health Care Card, certain Seniors cards and certain Department of Veteran Affairs (DVA) cards are not eligible cards. Application forms are available from Council’s customer service office or website.

The Rate Calculation

Part 8 of the LGA (old Act) outlines and describes the options of Council to determine, declare, levy, and collect rates and charges.

The formula for determining a Council’s rate revenue is:

- The identification of rateable land (Section 154);
- What rates and charges may be declared (Section 155);
- Determining the valuation to be used for the levying of rates (Section 157);
- Multiplied by the rate declared by Council (Sections 158-163).

After the determination of what rates are to be declared, the calculation then looks at each properties Capital Improved Value multiplied by the rate in the dollar for a particular category, equals the total differential rate charge.



It needs to be understood that Council does not generate more money if and when property valuations increase. The total combined differential rates collected by Council remains the same irrespective of each individual property’s valuations.

Rate Notice Components

There are a number of charges on each properties annual Rate and Valuation Notice, below is a summary of the charge type, the charges origin and whether the rate cap applies to the charge:

Charge Type	Council Charge	State Government Charge	Does a Rate Cap apply?
Differential Rate	✓		✓
Garbage, Recycling and Greenwaste	✓		
Waste Management Service Charge	✓		
State Landfill Levy		✓	
Fire Service Property Levy		✓	

Cultural and Recreational Lands Consideration

Council has an adopted Cultural and Recreational Lands Policy which provides for eligible properties within the definition of 'recreational land' per the Cultural and Recreational Lands Act 1963 a partial waiver of their general differential rate component.

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SECTION 6

The Collection of Rates

This section is to provide the high-level framework of Moorabool Shire Council's approach to the rate payment options, the escalation process and the recognition and provisions for those community members who may be experiencing changed financial circumstances. Further details and specifics of the operational process regarding these processes can be found within Council's Property Rate Debt Management Policy.

Payment Options

Annual Rate and Valuation notices are generally issued towards the end of August or start of September in accordance with adopted budget and approved General Valuations being applied. The legislative framework (LGA 1989 Section 167) requires Council to allow payment via the four instalments or via lump sum with dates fixed by the Minister.

In addition to the legislative provisions, Council also offer a 10 Alternative instalment option for the payment of annual rates and charges.

Legislative and Council Offered options

Option	Legislative or Council	Payment Dates	Expectations and Requirements
Full Payment	Legislative	15 February each year	Annual Notice issued
4 Instalments	Legislative	30 September 30 November 28 February 31 May	First instalment must be paid in full by first day and reminder notices will then be issued for remaining three instalments
10 Alternative Instalments (Direct Debit Only Option)	Council	15 th of each month between September and June	Annual Notice issued

Special Payment Arrangements

Those ratepayers experiencing financial difficulties or require payments outside of the Legislative and Council offered, options may via discussion with Council's Revenue Services Team negotiate a payment plan arrangement which would entail regular weekly, fortnightly or monthly payments. Further details of payment plan arrangements can be found within Council's Property Rate Debt Management Policy.

Payment Channels

Council offers a range of payment options including:



- In-store at any Australia Post outlet
- By phoning Australia Post on 13 18 16
- On line at auspost.com.au/postbillpay



- Participating banks or financial institutions
- Transaction via cheque, savings or credit accounts
- Biller Code and Reference Numbers must be entered as referenced on accounts



- Phone 5366 7100



- All cheques should be sent to:
- PO Box 18, Ballan, Victoria, 3342



- 15 Stead Street, Ballan
- 182 Halletts Way, Darley
- 215 Main Street, Bacchus Marsh
- 8.30am – 5.00pm Mon – Fri
- 8.30am – 5.00pm Mon – Fri
- 8.30am – 5.00 pm Mon – Fri and 9.00am – 2.00pm Saturday



- Direct debits for special arrangements are processed every Friday
- Direct debits can be set up for legislated payment dates and are the only payment channel option for 10 Alternative instalments
- A ratepayer cannot amend or cancel a direct debit without a written request and must provide at least 7 days notice

Non-Payment of Rates by Required Dates

Where a ratepayer fails to meet their obligation to pay rates and charges in accordance with the legislative or Council offered payment dates, penalty interest may be applied in accordance with the legislative framework and an account may be referred to Council's appointed Debt Collection Agency.

Further information regarding the actions Council will take to collect outstanding Rates and Charges can be found in Council's Property Rate Debt Management Policy.

Penalty Interest (Section 172 of the LGA)

Section 172 of the Local Government Act 1989 enables Council to charge interest on unpaid rates and charges.

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.

Debt Recovery

Council makes every effort to contact ratepayers at their correct registered mail 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.

In the event that an account becomes overdue, Council will issue reminder notices in accordance with details outlined in the Council's Property Rate Debt Management Policy.

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.

Deferrals and Waivers

Section 170 of the Local Government Act 1989 enables Council to defer the payment for rates, charges, and interest.

Section 171 of the Local Government Act 1989 enables Council to waive the whole or part of any rate, charge, or interest for classes of ratepayers e.g. pensioners.

Section 171A of the Local Government Act 1989 enables Council to waive rates and charges, based on financial hardship, upon application from the ratepayer.

Further information regarding these provisions of the legislative framework can be located in Council's Property Rate Debt Management Policy.

Financial Hardship

It is acknowledged at the outset that various ratepayers may experience financial hardship for a whole range of issues and that meeting rate obligations constitutes just one element of a number of difficulties that may be faced which is why Council further defines the Financial Hardship provisions available to our ratepaying community and are documented within the Property Rate Debt Management Policy.

1. **Short-Term Financial Difficulties:** Ratepayers who are temporarily unable to pay their rates under the usual full payment or instalment options can apply to the Council's Revenue Services Team for a payment plan arrangement.
2. **Long-Term Financial Hardship:** If the ratepayer is facing ongoing financial hardship, they can apply for financial hardship. The Revenue Services Team can assist them to set up a payment plan for up to 12 months, which may include a rate deferral option at this end of this period. As a part of this process the Revenue Services Team will encourage the ratepayer to engage with a Financial Counselling Service to provide them support and to assess their overall financial situation.

This approach helps ensure that ratepayers who face financial difficulties can still meet their obligations in a manageable way while receiving the appropriate support. Further information has been documented within the Property Rate Debt Management Policy.

SECTION 7

Council's Rate Overview and Definitions

Rates and Charges Overview

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 established a rating structure comprised of two key elements. These are:

General Rates	Service Charges
Based on property values (using the Capital Improved Valuation methodology), which are indicative of capacity to pay and form the central basis of rating under the Local Government Act 1989	A 'user pays' component for council services to reflect benefits provided by Council to ratepayers who benefit from a service

Striking a balance between these elements will help to improve equity in the distribution of the rate burden across residents.

Council makes a further distinction when administering general rates by applying rating differentials based on the purpose for which the property is used. That is, whether the property is used for residential, commercial/industrial, or farming purposes. This distinction is based on the concept that different property categories should pay a fair and equitable contribution, considering the benefits those properties derive from the local community.

Moorabool Shire Council rating structure comprises of nine differential rates. These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Local Government Act 1989, and the Ministerial Guidelines for Differential Rating 2013.

The differential rates are currently proposed as follows:

Differential Rate Category	Rate Category Ratio (Level)
General	1.00
Residential Retirement	0.90
Commercial/Industrial	1.50
Vacant Land Commercial/Industrial	2.00
Extractive Industry	3.12
Farm	0.78
Vacant Land General	2.00
Vacant Land GRZ	2.00
Vacant Land FZ or RCZ	1.00

Currently, Council does not levy a municipal charge. The municipal charge is a minimum rate per property and declared for the purpose of covering some of the administrative costs of Council. As part of future Rating Strategy reviews, Council will consider all options to achieve the most equitable distribution of the rates burden, including the option of a municipal charge.

Rates and charges are an important source of revenue, accounting for 58% 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 additional service delivery and the increasing costs related to providing Council services.

Council is aware of the balance between rate revenue (as an important income source) and community sensitivity to rate increases. With the introduction of the State Government's Fair Go Rates System, all rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year.

In addition to levying general rates, Council levies the following service charges to fully recover the cost of waste services:

- Waste Management Service Charge,
- State Landfill Levy,
- Roadside Garbage (residential and commercial), Recycling and Green waste Services (compulsory and non-compulsory).

These service charges are not capped under the Fair Go Rates System.

The Rate Definitions

Council believes each differential rate will contribute to the equitable and efficient delivery of council functions. Details of the objectives of each differential rate, the classes of land which are subject to each differential rate and the uses of each differential rate are set out below.

General Land

Definition:

General Land is any land:

- on which a dwelling is lawfully erected and occupied for the principal purpose of physically accommodating persons; and
- which does not have the characteristics of:
 - Commercial/Industrial Land;
 - Vacant Commercial/Industrial Land;
 - Extractive Industry Land;
 - Farm Land;
 - Residential Retirement Land;
 - Vacant General Land;
 - Vacant Farm Zone or Rural Conservation Zone Land; or
 - Vacant General Residential Zone Land within the Moorabool Planning Scheme.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

- Construction and maintenance of public infrastructure; and
- Development and provision of health and community services; and
- Provision of general support services.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those 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.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types and Classes:

Rateable land having the relevant characteristics described in the above definition.

Types of Buildings:

All dwellings which are lawfully erected on the land.

Residential Retirement Land

Definition:

Residential Retirement Land is any land:

- within the meaning of 'retirement village land' under section 3 the *Retirement Villages Act 1986*.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

- Construction and maintenance of public infrastructure; and
- Development and provision of health and community services; and
- Provision of general support services.

To ensure that the Residential Retirement Land rate is lower than the General Land Rate in recognition of the services and infrastructure undertaken by the retirement village sector.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those 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.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types and Classes:

Rateable land having the relevant characteristics described in the above definition.

Types of Buildings:

All buildings which are now lawfully constructed on the land or which are constructed lawfully prior to the end of the Financial Year.

Commercial/Industrial Land

Definition:

Commercial/Industrial Land is any land which is lawfully used:

- for the principal purpose of carrying out the manufacturing or productions of goods; or
- for the principal purpose of carrying out trade in goods or services.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

- Construction and maintenance of public infrastructure; and
- Development and provision of health and community services; and
- Provision of general support services.

To ensure that such rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, having regard to the capacity of such land to be used to yield income and the demands such land make on Council's infrastructure. The differential rate also recognises that Council rates and charges may be claimed as a tax deduction.

Types and Classes:

Rateable land having the relevant characteristics described in the above definition.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those 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.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

All buildings which are lawfully erected on the land.

Vacant Commercial/Industrial Land

Definition:

Vacant Commercial/Industrial Land is any land:

- located within an Industrial or Business zone under the Moorabool Planning scheme; and
- which is vacant; or
 - not lawfully developed for the principal purpose of carrying out the manufacturing or production of goods or trade in goods or services; and
 - which does not have the characteristics of Vacant General Developed Land, Vacant Farm Zone or Rural Conservation Zone Land or General Residential Zone Land.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

- Construction and maintenance of public infrastructure; and
- Development and provision of health and community services; and
- Provision of general support services.

To encourage the development of land for commercial and industrial purposes.

To discourage land banking and ensure an adequate supply of Commercial and Industrial zoned land to meet market demand.

Types and Classes:

Rateable land having the relevant characteristics described in the above definition.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those 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.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

Any buildings that are not lawfully erected on the land.

Extractive Industry Land

Definition:

Extractive Industry Land is any land;

- which is used primarily for the extraction, removal of minerals, earth or stone including the treatment of minerals, earth or stone; or
- on which activities for the extraction or removal of minerals, earth or stone including the treatment of minerals earth or stone have been discontinued but which has not yet been rehabilitated to environmental standards as required by a work authority issued under the *Mineral Resources (Sustainable Development) Act 1990* for the land by reason of:
 - an approved rehabilitation plan for the site; or
 - the requirements of the Code for Small Quarries;whichever is applicable.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

- Construction and maintenance of public infrastructure; and
- Development and provision of health and community services; and
- Provision of general support services.

To ensure that such rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, having regard to the capacity of such land to be used to yield income and the demands such land make on Council's infrastructure. The differential rate also recognises that Council rates and charges may be claimed as a tax deduction.

Beyond operation, the rate is to ensure that the land is rehabilitated to prevent adverse effects on amenity and encourage former extractive land to be repurposed and put to another use.

Types and Classes:

Rateable land having the relevant characteristics described in the above definition.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is set at the level which council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

All buildings which are now lawfully constructed on the land or which are lawfully constructed prior to the end of the Financial Year.

Farm Land

Definition:

Farm Land is any land;

- within the meaning of 'farm land' as defined by section 2(1) of the *Valuation of Land Act 1960*.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

- Construction and maintenance of public infrastructure; and
- Development and provision of health and community services; and
- Provision of general support services.

To encourage further development and appropriate use of Farm Land, as defined under the *Valuation of Land Act 1960*.

To encourage persons engaged in farming activities (as referred to in the definition of 'farm land' in the Act) to further develop farm land and value-add to their products in the local community to create more employment opportunities in the industry.

Types and Classes:

Rateable land having the relevant characteristics described in the above definition.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is set at the level which council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

All buildings which are now lawfully constructed on the land or which are lawfully constructed prior to the end of the Financial Year.

Vacant General Land

Definition:

Vacant General Land is any land;

- on which no dwelling is lawfully erected or occupied; and
- which does not have the characteristics of;
 - Vacant Commercial/Industrial Land; or
 - Vacant Farm Zone or Rural Conservation Zone Land; or
 - Vacant General Residential Zone Land in the Moorabool Planning Scheme; or
 - Extractive Industry Land.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

- Construction and maintenance of public infrastructure; and
- Development and provision of health and community services; and
- Provision of general support services.

To encourage development of Vacant General Land.

To discourage land banking and ensure an adequate supply of appropriately zoned land to meet market demand.

Types and Classes:

Rateable land having the relevant characteristics described in the above definition.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those 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.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

Any buildings that are not lawfully erected dwellings on the land or not for the principal purpose of physically accommodating persons.

Vacant Farm Zone or Rural Conservation Zone Land

Definition:

Vacant Farm Zone or Rural Conservation Zone Land is any land;

- on which no dwelling is lawfully erected or occupied; and
- which is located within the Farm Zone or Rural Conservation Zone under the Moorabool Planning Scheme; and
- which does not have the characteristics of Farm Land.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

- Construction and maintenance of public infrastructure; and
- Development and provision of health and community services; and
- Provision of general support services.

Specifically, the objective of the Vacant Farm Zone or Rural Conservation Zone Land rate category is to recognise the lower likelihood of development on this type of land as a result of planning and development restrictions or other encumbrances which limit the development opportunities and use of the land.

Types and Classes:

Rateable land having the relevant characteristics described in the above definition.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is set at the level which council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

Any buildings that are not lawfully erected on the land or not for the principal purpose of physically accommodating persons.

Vacant General Residential Zone Land

Definition:

Vacant General Residential Zone Land is any land;

- on which no dwelling is lawfully erected and occupied; and
- which is located within the General Residential Zone under the Moorabool Planning Scheme.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

- Construction and maintenance of public infrastructure; and
- Development and provision of health and community services; and
- Provision of general support services.

To encourage the development of land for residential purposes.

To discourage land banking and ensure an adequate supply of residential zoned land to meet the market demand.

Types and Classes:

Rateable land having the relevant characteristics described in the above definition.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is set at the level which council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

Any buildings that are not lawfully erected on the land or not for the principal purpose of physically accommodating persons.

SECTION 8

The Decision-Making Process

The following is a summary of some of the key considerations formulated by the Council as a result of its rating strategy review which forms the basis of the Revenue and Rating Plan, for which Council has previously sought feedback on.

Review Factors

- Updated benchmarking was completed to check the relativity of existing rate categories and levels against the same Council's which were benchmarked during the establishment of the previous Rate Strategy.
- A review of the shifts in the valuation and property base were conducted and reviewed to understand what growth had occurred since the previous Rate Strategy.
- A review of the intent and objectives of existing differential rate categories and associated rate levels was completed – did they still align with Council's intent and provide for an equitable rate base?

Principle Considerations

In developing this strategy, the Council has formed a view that it wants to:

- Ensure a firm and consistent basis of rating vacant land which ensured all vacant land categories were considered on an equal footing. As a first order principle, Council wishes to continue to rate vacant land assessments at a higher rate to continue to promote the development of vacant land within the municipal district and deter land banking;
- Explore the option of the imposition of a municipal charge at a rate of up to 10% of total Rate Revenue to seek to ensure that all properties in the municipal district pay an equal amount to cover the governance costs of the Council;
- Provide support to our ageing and vulnerable community members and choose to achieve this through advocating to the Government to increase the pensioner concession rebate and services to this sector of our communities. Additional to this advocacy, they will continue to consider and review targeted programs to support this sector of our community via the annual budget process; and
- Recognise the benefit and importance of the farming sector to Moorabool Shire Council. Further, it also recognises historical rating issues which has resulted in some properties receiving the benefit of the farm rate who may not presently be entitled to receive the farm rate as per the Valuation of Land Act definition.

Through recognising this anomaly, Council will continue to explore and accelerate the review of farm rate properties moving into the future to ensure that only eligible properties received the benefit of the reduced differential rate.

Model Considerations

Through this rate strategy review, Council considered four different rate models which took into consideration the principle considerations detailed within this document. Below is a summary of the model structure, what changes were applied and the results of the models.

Model	Structure Changes	Model Results
1	<ul style="list-style-type: none"> There were no structure changes to this model 	<ul style="list-style-type: none"> Retains 9 rate categories and associated levels
2	<ul style="list-style-type: none"> 	
3		
4	<ul style="list-style-type: none"> 	

* Generally lower value properties and by applying a fixed charge increases overall rate burden

The impact of each differential rate category in terms of rate level shift and rate revenue shift were considered for each of the above models.

The proposed Rate Structure

After a series of workshops and deliberative engagement sessions with Council, the Council determined Rate Model X as being the proposed rate structure which achieved many of the Rate Strategy objectives, including;

- Add

Below is a summary of the model and the changes that occur over the proposed four-year plan of the Rate Strategy;

Model #	Summary of model	Change from existing
		1.

Community feedback was sought on the proposed differential rating structure. Feedback was sought in the form of a prepared survey as well as providing an opportunity for the community to prepare a stand-alone written submission. Both options also allowed for community members to speak to their submissions at a Council Meeting.

The adopted Rate Structure

The below table demonstrates the rate categories and level of each category for the adopted four-year period of the Rate Strategy:

Differential Rate Category	Current 2024/25	Year 1 2025/26	Year 2 2026/27	Year 3 2027/28	Year 4 2028/29	Total proposed change
General	1.00	1.00	1.00	1.00	1.00	NA
Residential Retirement	0.90	0.90	0.90	0.90	0.90	NA
Commercial/Industrial	1.50	1.50	1.50	1.50	1.50	NA
Vacant Land Commercial/Industrial	2.00	2.00	2.00	2.00	2.00	NA
Extractive Industry	3.12	3.12	3.12	3.12	3.12	NA
Farm	0.78	0.78	0.78	0.78	0.78	NA

Vacant Land General*	2.00	2.00	2.00	2.00	2.00	NA
Vacant Land GRZ*	2.00	2.00	2.00	2.00	2.00	NA
Vacant Land FZ or RCZ	1.00	1.00	1.00	1.00	1.00	NA

DRAFT



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Version: 1.00
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Moorabool Shire Council

**DRAFT LONG TERM FINANCIAL PLAN
2025/26 - 2034/35**

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Draft

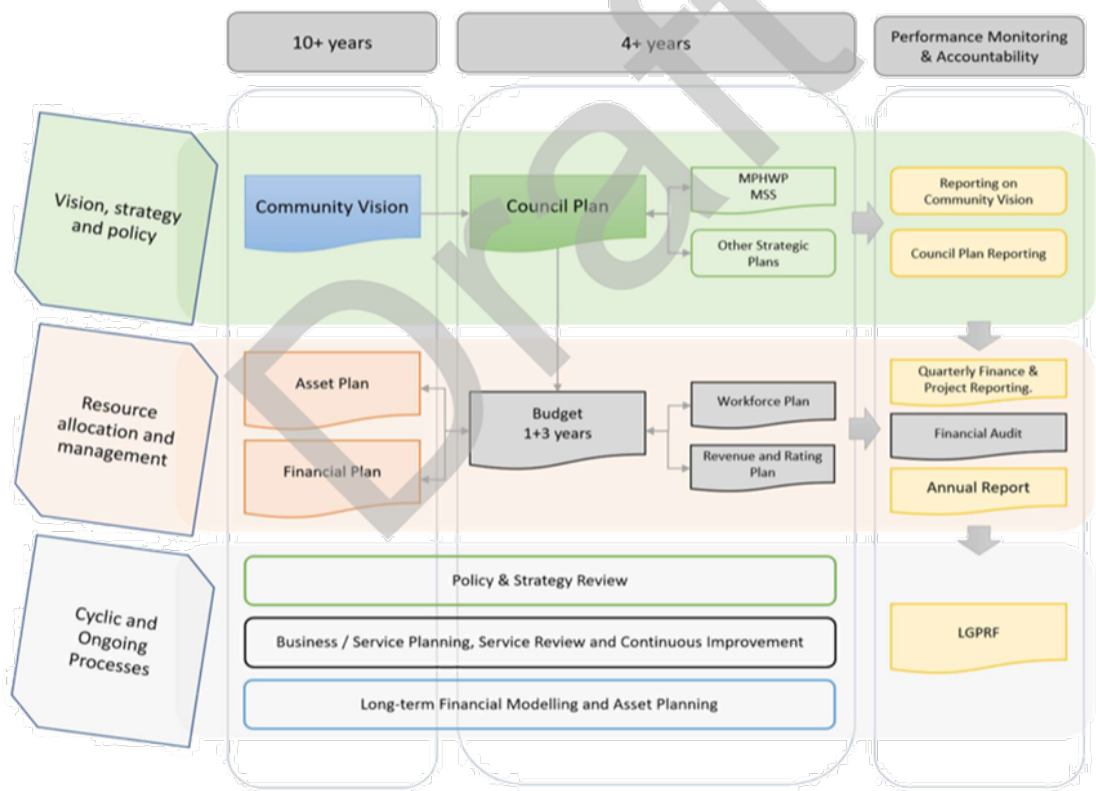
* All figures highlighted in yellow throughout the document are subject to change

1. The Purpose of the Long-Term Financial Plan

The Local Government Act 2020 requires Council to take an integrated approach to strategic planning and reporting. As a part of this integrated strategic reporting and planning framework, a Council must develop, adopt, and keep in force a Financial Plan with an outlook of at least 10 years. The illustration below describes how the Financial Plan links to the Community Vision and the Council Plan within the Integrated Strategic Planning and Reporting framework. This framework guides Moorabool Shire Council in identifying community needs and aspirations over the long term (Community Vision), medium term (Council Plan) and short term (Budget) and then holding itself accountable (Annual Report).

The Financial Plan is a crucial indicator of the Council's capabilities, guiding the establishment of high-level quality standards and shaping the implementation plans for services, major initiatives, and the development of policies and strategies.

The following diagram provides an overview of the core legislated elements of an integrated strategic planning and reporting framework.



The Long-term financial plan at Moorabool Shire Council serves as the key ten-year financial planning document providing a long-term view of the resources that are expected to be available to Council and the proposed use of those resources. This Plan contains a series of financial strategies and accompanying performance indicators that Council considers when making significant strategic decisions about resource allocation. This Plan supports the Council in its endeavours towards the Community Vision for 2030 of Embracing our natural

environment and lifestyle options to create an inspiring place for everyone to live, work and play.

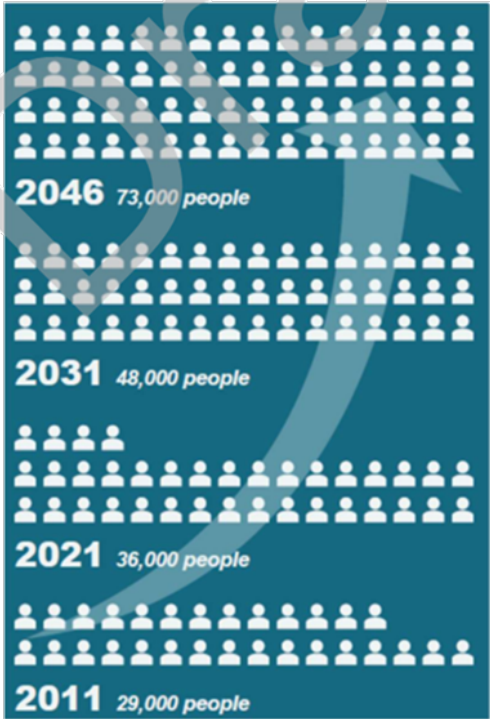
The Long-Term Financial Plan is integral to the strategic planning process and will drive future Annual Budgets.

2. Background

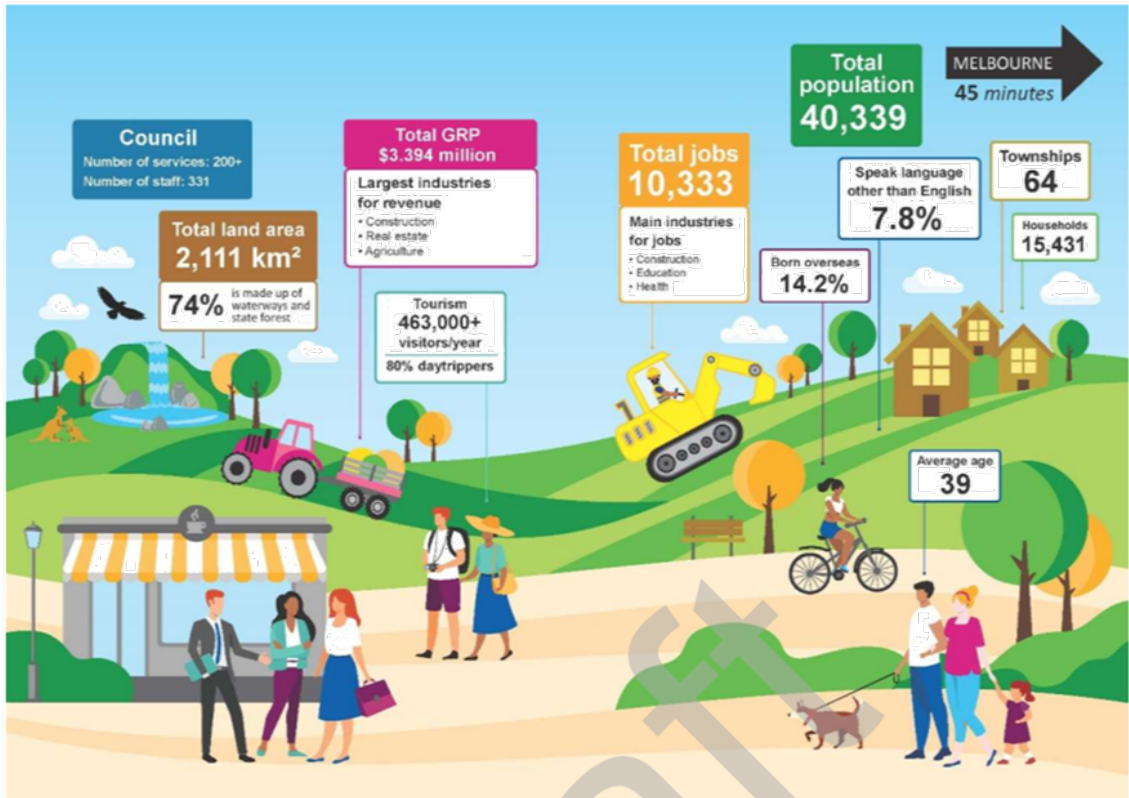
Moorabool Shire is an increasingly popular choice for those seeking rural tranquillity with a mix of an urban lifestyle. Moorabool Shire is positioned along the major road and rail transport corridors between Melbourne and Adelaide. Its eastern boundary is located just 40km west of Melbourne’s CBD and extends westwards to the City of Ballarat municipal boundary.

The Shire straddles Victoria’s Western Highway and has excellent transport access to Melbourne, Ballarat and Geelong. Bacchus Marsh is equidistant to Melbourne and Avalon airports and close to the seaports of Geelong and Melbourne.

The Shire’s unprecedented and sustained growth presents significant infrastructure challenges for both existing gap funding and new infrastructure to cater to the growing population’s needs and expectations. The 2025 population of 40,378 is forecast to rise to 73,684 by 2046. This has been a material consideration for reference in preparation of this plan.



The municipality contains 64 settlements of varying sizes. The demographics of the Moorabool Shire also provides the context to assumptions for this plan and are illustrated in the diagram below:



Source: Moorabool Shire Council. (2024). Council Plan

Moorabool Shire has a significant portfolio of assets of approximately \$917 million in replacement value that support the delivery of council’s products and services. Asset management costs, including planning, design, construction, maintenance, operating expenditure, renewal and disposal, are significant and are a material component of the LongTerm Financial Plan.

3. Our Integrated strategic planning framework

Our planning framework illustrates how we link the operational functions of our services to resource and finance the ongoing delivery of the Council Plan.

The Local Government Act 2020 requires councils to take an integrated approach to strategic planning and reporting. This innovative approach recognises that planning must be holistic and driven by the community. The Financial Plan is informed by and informs the Council Plan, the Asset Management Plan, the Budget, the Rating and Revenue Plan, the Strategic Resource Plan and the Workforce Plan as well as all other adopted major strategies and plans. The Financial Plan and Asset Management Plan have a strong symbiotic two-way relationship, and the interdependencies should be transparently recognised.

It ensures we share a clear vision to guide collaborative working, partnerships and advocacy opportunities. It helps Council build accountability and demonstrate value back to the community on an annual basis.

The following diagram depicts our framework:



4. Financial Model Development

The purpose of the Long-Term Financial Plan is to outline how financially sustainable the council is over the long term and to also allow for early identification of financial issues. This Plan is underpinned by a detailed Long-Term Financial Model. The Model commences with a base year (the 2024/2025 Forecast for the current year) and projects data over ten years based on financial assumptions. The financial assumptions used are a combination of long-range averages from relevant indices published by the Australian Bureau of Statistics (ABS), historical trends derived from the Council’s records and other long-term informing documents (including Asset Management Plans).

This plan has a strong alignment with the Council Vision and the Council Plan for the Moorabool Shire. The key forces and issues for Moorabool Shire that have the potential to materially impact long term financial projections are listed in the illustration below along with their considerations in the Council Plan:



As a peri-urban Council, Moorabool Shire faces a significant financial challenge in funding the growing aspirations and population growth from its current rates base. For instance, Moorabool Shire is responsible for maintaining and building a road network that stretches the equivalent distance from Melbourne to Newcastle. However, it has less than one third of the rates revenue that regional city Council can access to fund its road construction and maintenance requirements. The financial challenge will be exacerbated in peri-urban Shires like Moorabool, as the burden of service provision will fall disproportionately on them in the future. To 2041, the peri-urban region is forecast to grow by over 200,000 residents. (Ref: Moorabool Shire Council (2025) Internal data.)

5. Guiding Principles

5.1 Strategic Planning Principles

The Financial Plan provides a 10-year financial projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Financial Plan is developed in the context of the following strategic planning principles:

- Council has an integrated approach to planning, monitoring and performance reporting.
- Council's Financial Plan addresses the Community Vision by funding the aspirations of the Council Plan. The Council Plan aspirations and actions are formulated in the context of the Community Vision.
- The Financial Plan statements provide the 10-year financial resources necessary to implement the goals and aspirations of the Council Plan to support the Community Vision.
- Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan.
- The Financial Plan provides for the strategic planning principles of monitoring progress and reviews to identify and adapt to changing circumstances.

5.2 Financial Management Principles

The Financial Plan demonstrates the following fiscal management principles:

- Revenue, expenses, assets, liabilities, investments, and financial transactions are managed in accordance with Council's financial policies and strategic plans.
- Management of the following financial risks:
 - the financial viability of the Council
 - the management of current and future liabilities of the Council. The estimated 10-year liabilities are disclosed in section 3.2 Balance Sheet projections.
 - the beneficial enterprises of Council (where appropriate).
- Financial policies and strategic plans are designed to provide financial stability and predictability to the community.
- Council maintains accounts and records that explain its financial operations and financial position.

5.3 Engagement Principles

Council will engage with the community in line with the Community Engagement Policy including:

- Community engagement undertaken to inform the budget development process.
- Draft Financial Plan prepared by management, incorporating community engagement and input.
- Draft Financial Plan placed on public exhibition following the May 7 Council meeting for a period of 28 days and calling for public submissions.
- Community engagement is conducted using the Have Your Say online portal, local news outlets and social media.
- Hearing of public submissions to the Financial Plan at the June 11 Special

Meeting of Council, and

- The Financial Plan, including any revisions, presented to the June 25 Special Meeting of Council for adoption.

5.4 Service Performance Principles

Council services are provided on a community needs and value for money basis. The service performance principles are listed below:

- Services are provided in an equitable manner and are responsive to the diverse needs of the community. The Council Plan is designed to identify the key services and projects to be delivered to the community. The Financial Plan provides the mechanism to demonstrate how the service aspirations within the Council Plan may be funded.
- Services are accessible to the relevant users within the community.
- Council provides quality services that provide value for money to the community. The Local Government Performance Reporting Framework (LGPRF) is designed to communicate council's performance regarding the provision of quality and efficient services.
- Council has a performance monitoring framework to continuously improve its service delivery standards.
- Council has a service delivery framework that considers and responds to community feedback and complaints regarding service provision.

5.5 Asset Plan Integration

Integration to the Asset Plan is a key principle of the Council's strategic financial planning. This integration is integral to ensure that future funding is allocated in a manner that supports service delivery in terms of the plans and the effective management of Council's assets into the future.

The Asset Plan identifies the operational and strategic practices required to ensure that Council manages the assets across their life cycle in a financially sustainable manner. The Asset Plan and associated asset management policies provide Council with a sound base to understand the risk associated with managing its assets for the benefit of the community.

The Asset Plan is designed to inform the Financial Plan by identifying the amount of capital renewal, backlog and maintenance funding that is required over the life of each asset category. The level of funding will incorporate knowledge of asset condition, the risk assessment issues, as well as the impact of reviewing and setting intervention and service levels for each asset class.

In addition to identifying the operational and strategic practices that ensure that Council manages its assets across their life cycle in a financially sustainable manner, the Asset Plan quantifies the asset portfolio and the financial implications of those practices. Together the Financial Plan and Asset Plan seek to balance projected investment requirements against projected budgets.

Financial Plan Context

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

1 Strategic Actions

The below strategic actions disclose Council's key funding priorities over the next ten years. By adopting the strategic actions in conjunction with the annual adoption of the Financial Plan, Council is demonstrating its key financial strategies in order to ensure ongoing financial sustainability. Council will:

Adopt the budgeted statement of financial performance (Comprehensive Income Statement); statement of financial position (Balance Sheet) and the statement of cash flows (Cash Flow) as an integral part of the budget setting process for current and future budgets.

Target to achieve a breakeven operating result in the statement of financial performance within 3 years.

Continually advocate for and seek opportunities to benefit from grants, for both capital and operating expenditure.

Target the working capital ratio to remain above a ratio of 1.5.

Ensure budgeted transfers to reserves will be matched by an equivalent budgeted surplus in the statement of financial performance so as to preserve the accumulated surplus position.

Annually review the need for the rate cap variations.

Undertake strategic procurement activities which analyse and benchmark contract costs to identify opportunities for savings.

Prioritise capital expenditure on asset renewal projects and upgrades that have a significant renewal component over capital expenditure on new assets until the sustainability index consistently exceeds 95%.

Ensure any new projects that require loan funding be considered only if the projects will have proven cash flows in future periods to 'repay' the cash outlays required in the initial periods and / or that the capital evaluation guidelines be used to evaluate costing impacts on the forward budgets.

Consider the most appropriate fees and charges strategy so that adequate funds are recovered to offset operational expenses in the annual and future budgets.

Consider whole of life costs before undertaking any project.

6.2 Assumptions to the financial plan statements

This section describes the context of the external / internal environment for consideration in determining the 10 year financial plan projections and assumptions.

Presented below are the assumptions to the Comprehensive Income Statement for the 10 years from 2025/26 to 2034/35. Each year these assumptions will be assessed for validity and updated accordingly.

Escalation Factors % movement	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	Trend +/-
CPI	3.00%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	
Population Growth	2.95%	3.07%	3.15%	3.36%	3.35%	3.27%	3.07%	2.96%	2.95%	2.83%	
Rate Cap Increase	2.75%	3.00%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	
Statutory fees and fines	-16.31%	22.28%	2.98%	2.75%	2.77%	2.78%	2.78%	2.77%	2.77%	2.77%	
User fees	0.99%	-0.40%	7.31%	5.44%	5.64%	5.63%	9.42%	5.40%	5.29%	5.53%	
Grants - Operating	275.71%	-7.20%	5.82%	5.65%	5.86%	5.85%	5.77%	5.57%	5.46%	5.45%	
Contributions - monetary (\$'000)	6,710	1,480	2,573	484	497	509	522	535	548	562	
Contributions - non-monetary (\$'000)	7,500	7,500	7,500	7,500	11,677	7,500	7,500	7,500	12,263	7,500	
Other income	-39.44%	-24.75%	-8.98%	5.77%	6.16%	8.41%	8.52%	14.16%	8.89%	9.68%	
Employee costs	5.69%	4.52%	4.36%	2.63%	2.97%	2.97%	4.70%	4.73%	5.11%	5.04%	
Materials and services	-1.92%	-8.65%	4.36%	2.38%	9.12%	6.73%	8.97%	7.30%	9.89%	6.11%	
Depreciation (\$'000)	15,899	16,416	18,570	19,349	20,224	22,091	22,733	23,092	25,281	25,639	
Other expenses	-0.08%	6.26%	2.71%	2.48%	2.66%	2.67%	2.67%	2.66%	2.66%	2.66%	

Financial Plan Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources for the 10 years from 2025/26 to 2034/35. The following financial statements are presented in accordance with the Local Government Act 2020.

Comprehensive Income Statement

Balance Sheet

Statement of Cash Flows

Statement of Capital Works

- Statement of Human Resources

- Statement of Changes in Equity

1 Comprehensive Income Statement For the ten years ending 30 June 2035

	Actual / Forecast 2024/25	Budget 2025/26	2026/27	2027/28	2028/29	Projections					
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income / Revenue											
Fees and charges	47,114	49,031	51,987	55,086	58,713	62,625	66,539	70,732	75,184	79,718	84,429
Statutory fees and fines	1,344	1,644	1,693	1,739	1,787	1,837	1,888	1,940	1,994	2,049	2,106
Other fees	2,477	2,467	2,648	2,792	2,949	3,115	3,409	3,593	3,783	3,992	4,199
Grants - operating	11,658	10,818	11,449	12,095	12,804	13,553	14,335	15,133	15,959	16,828	17,725
Grants - capital	17,625	12,599	24,435	24,563	18,474	16,563	3,563	3,563	3,563	3,563	3,563
Contributions - monetary	6,710	1,480	2,573	484	497	509	522	535	548	562	576
Contributions - non-monetary	7,500	7,500	7,500	7,500	11,677	7,500	7,500	7,500	12,263	7,500	7,500
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	(1,154)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Other income	3,052	2,297	2,090	2,211	2,347	2,545	2,762	3,152	3,433	3,765	3,996
Total income / revenue	96,327	86,336	102,874	104,971	107,748	106,746	99,017	104,648	115,226	116,478	122,594
Expenses											
Employee costs	27,027	28,248	29,479	30,253	31,153	32,078	33,587	35,176	36,974	38,838	40,769
Materials and services	24,001	21,925	22,882	23,427	25,564	27,285	29,734	31,903	35,058	37,199	39,762
Depreciation	15,899	16,416	18,570	19,349	20,224	22,091	22,733	23,092	25,281	25,639	26,318
Growing costs	1,149	1,208	1,042	1,183	1,362	1,213	1,056	1,242	1,032	814	590
Other expenses	671	714	733	751	771	792	813	834	857	879	903
Total expenses	68,748	68,511	72,707	74,963	79,074	83,459	87,923	92,247	99,201	103,369	108,342
Surplus/(deficit) for the year	27,579	17,825	30,168	30,008	28,674	23,287	11,094	12,401	16,025	13,109	14,251
Other comprehensive income											
Items that will not be reclassified to surplus or deficit in future periods											
Net asset revaluation gain/(loss)	19,411	-	97,417	-	23,784	93,702	26,781	-	137,107	-	31,596
Total other comprehensive income	19,411	-	97,417	-	23,784	93,702	26,781	-	137,107	-	31,596
Total comprehensive result	46,991	17,825	127,585	30,008	52,459	116,990	37,875	12,401	153,132	13,109	45,848

2 Balance Sheet**For the ten years ending 30 June 2035**

	Actual / Forecast	Budget	Projections									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets												
Current assets												
Cash and cash equivalents	23,711	18,896	24,514	28,153	31,650	36,344	41,100	48,373	56,344	66,280	77,3	
Trade and other receivables	10,491	10,491	6,847	7,171	7,546	7,949	8,360	8,793	9,232	9,678	10,1	
Inventory	49	49	49	49	49	49	49	49	49	49	49	
Prepayments	736	736	736	736	736	736	736	736	736	736	736	7
Other assets	233	233	233	233	233	233	233	233	233	233	233	2
Total current assets	35,220	30,405	32,379	36,341	40,214	45,311	50,478	58,184	66,594	76,976	88,5	
Non-current assets												
Trade and other receivables	15	15	15	15	15	15	15	15	15	15	15	
Property, infrastructure, plant & equipment	902,182	918,239	1,047,197	1,083,119	1,128,601	1,237,054	1,265,972	1,266,912	1,407,979	1,406,841	1,437,6	
Total non-current assets	902,197	918,254	1,047,212	1,083,134	1,128,616	1,237,069	1,265,987	1,266,927	1,407,994	1,406,856	1,437,6	
Total assets	937,417	948,659	1,079,591	1,119,475	1,168,830	1,282,380	1,316,465	1,325,110	1,474,588	1,483,832	1,526,1	
Liabilities												
Current liabilities												
Trade and other payables	6,393	6,393	6,848	7,012	7,637	8,142	8,553	9,166	10,056	10,281	10,9	
Trust funds and deposits	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,7	
Contract and other liabilities	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,105	7,1	
Provisions	5,119	5,422	5,871	6,230	6,589	6,948	7,218	7,487	7,756	8,070	8,3	
Interest-bearing liabilities	22,002	2,548	3,228	4,165	4,323	4,485	4,653	4,828	4,421	4,539	3,7	
Total current liabilities	46,358	27,208	28,792	30,251	31,394	32,420	33,268	34,326	35,078	35,735	35,9	
Non-current liabilities												
Provisions	583	583	608	627	647	666	681	696	711	728	7	
Interest-bearing liabilities	10,018	22,587	24,324	32,723	28,455	23,971	19,318	14,490	10,069	5,530	1,8	
Total non-current liabilities	10,601	23,170	24,932	33,350	29,102	24,637	19,999	15,186	10,780	6,258	2,5	
Total liabilities	56,959	50,377	53,724	63,601	60,496	57,057	53,267	49,512	45,857	41,993	38,4	
Net assets	880,458	898,282	1,025,867	1,055,875	1,108,334	1,225,323	1,263,198	1,275,599	1,428,731	1,441,839	1,487,6	
Equity												
Cumulated surplus	303,965	325,590	354,809	384,015	411,860	434,288	444,492	455,973	471,044	483,165	496,3	
Reserves	576,493	572,692	671,058	671,860	696,474	791,036	818,706	819,626	957,687	958,675	991,2	
Total equity	880,458	898,282	1,025,867	1,055,875	1,108,334	1,225,323	1,263,198	1,275,599	1,428,731	1,441,840	1,487,6	

3 Statement of Changes in Equity For the ten years ending 30 June 2035

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
25 Forecast / Actual				
Balance at beginning of the financial year	833,467	274,702	545,230	13,535
Profit/(deficit) for the year	27,579	27,579	-	-
Net asset revaluation gain/(loss)	19,411	-	19,411	-
Transfers to other reserves	-	(7,081)	-	7,081
Transfers from other reserves	-	8,765	-	(8,765)
Balance at end of the financial year	880,458	303,965	564,641	11,851
26				
Balance at beginning of the financial year	880,458	303,965	564,641	11,851
Profit/(deficit) for the year	17,825	17,825	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(1,775)	-	1,775
Transfers from other reserves	-	5,576	-	(5,576)
Balance at end of the financial year	898,283	325,590	564,641	8,051
27				
Balance at beginning of the financial year	898,282	325,590	564,641	8,051
Profit/(deficit) for the year	127,585	127,585	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(2,878)	-	2,878
Transfers from other reserves	-	1,930	-	(1,930)
Balance at end of the financial year	1,025,867	452,227	564,641	8,999
28				
Balance at beginning of the financial year	1,025,867	452,227	564,641	8,999
Profit/(deficit) for the year	30,008	30,008	-	-
Net asset revaluation gain/(loss)	-	(97,417)	97,417	-
Transfers to other reserves	-	(802)	-	802
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	1,055,875	384,015	662,058	9,802
29				
Balance at beginning of the financial year	1,055,875	384,015	662,058	9,802
Profit/(deficit) for the year	52,459	52,459	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(829)	-	829
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	1,108,333	435,644	662,058	10,631

3 Statement of Changes in Equity
For the ten years ending 30 June 2035 (continued)

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
30				
Balance at beginning of the financial year	1,108,333	435,644	662,058	10,631
Profit/(deficit) for the year	116,990	116,990	-	-
Net asset revaluation gain/(loss)	-	(23,784)	23,784	-
Transfers to other reserves	-	(859)	-	859
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	1,225,323	527,990	685,843	11,490
31				
Balance at beginning of the financial year	1,225,323	527,990	685,843	11,490
Profit/(deficit) for the year	37,875	37,875	-	-
Net asset revaluation gain/(loss)	-	(93,702)	93,702	-
Transfers to other reserves	-	(890)	-	890
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	1,263,198	471,273	779,545	12,380
32				
Balance at beginning of the financial year	1,263,198	471,273	779,545	12,380
Profit/(deficit) for the year	12,401	12,401	-	-
Net asset revaluation gain/(loss)	-	(26,781)	26,781	-
Transfers to other reserves	920	-	-	920
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	1,276,519	456,893	806,326	13,300
33				
Balance at beginning of the financial year	1,276,519	456,893	806,326	13,300
Profit/(deficit) for the year	153,132	153,132	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(954)	-	954
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	1,429,651	609,071	806,326	14,254
34				
Balance at beginning of the financial year	1,429,651	609,071	806,326	14,254
Profit/(deficit) for the year	13,109	13,109	-	-
Net asset revaluation gain/(loss)	-	(137,107)	137,107	-
Transfers to other reserves	-	(988)	-	988
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	1,442,759	484,085	943,433	15,241

3 Statement of Changes in Equity
For the ten years ending 30 June (continued)

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	\$'000	\$'000	\$'000	\$'000
35				
Balance at beginning of the financial year	1,442,759	484,085	943,433	15,241
Surplus/(deficit) for the year	45,848	45,848	-	-
Net asset revaluation gain/(loss)	-	-	-	-
Transfers to other reserves	-	(1,022)	-	1,022
Transfers from other reserves	-	-	-	-
Balance at end of the financial year	1,488,607	528,910	943,433	16,263

4 Statement of Cash Flows For the ten years ending 30 June 2035

	Actual / Forecast	Budget	Projections								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
cash flows from operating activities											
fees and charges	53,114	49,031	55,631	54,762	58,338	62,222	66,128	70,298	74,745	79,273	83,9
statutory fees and fines	1,344	1,644	1,693	1,739	1,787	1,837	1,888	1,940	1,994	2,049	2,1
other fees	2,477	2,467	2,648	2,792	2,949	3,115	3,409	3,593	3,783	3,992	4,1
grants - operating	11,658	10,818	11,449	12,095	12,804	13,553	14,335	15,133	15,959	16,828	17,7
grants - capital	10,521	12,599	24,435	24,563	18,474	16,563	3,563	3,563	3,563	3,563	3,5
contributions - monetary	6,710	1,480	2,573	484	497	509	522	535	548	562	5
interest received	1,794	1,316	1,083	1,178	1,289	1,460	1,649	2,012	2,264	2,567	2,7
trust funds and deposits taken	-	-	-	-	-	-	-	-	-	-	-
other receipts	1,258	981	1,008	1,033	1,059	1,085	1,112	1,140	1,169	1,198	1,2
net GST refund / payment	-	-	-	-	-	-	-	-	-	-	-
employee costs	(27,027)	(27,945)	(29,006)	(29,875)	(30,774)	(31,699)	(33,303)	(34,892)	(36,690)	(38,506)	(40,4
materials and services	(24,001)	(21,925)	(22,427)	(23,264)	(24,939)	(26,780)	(29,323)	(31,290)	(34,169)	(36,974)	(39,0
other payments	(671)	(714)	(733)	(751)	(771)	(792)	(813)	(834)	(857)	(879)	(9
net cash provided by/(used in) operating activities	37,176	29,752	48,353	44,757	40,712	41,072	29,168	31,199	32,309	33,672	35,7
cash flows from investing activities											
payments for property, infrastructure, plant and equipment	(35,634)	(26,988)	(44,625)	(49,786)	(32,258)	(31,357)	(19,386)	(18,546)	(18,993)	(19,016)	(20,1
proceeds from sale of property, infrastructure, plant and equipment	861	515	515	515	515	515	515	515	515	515	6
net cash provided by/ (used in) investing activities	(34,773)	(26,473)	(44,110)	(49,271)	(31,743)	(30,842)	(18,871)	(18,031)	(18,478)	(18,501)	(19,5
cash flows from financing activities											
finance costs	(1,149)	(1,208)	(1,042)	(1,183)	(1,362)	(1,213)	(1,056)	(1,242)	(1,032)	(814)	(5
proceeds from borrowings	2,025	20,000	4,966	12,563	56	-	-	-	-	-	-
payment of borrowings	(666)	(26,885)	(2,548)	(3,228)	(4,165)	(4,323)	(4,485)	(4,653)	(4,828)	(4,421)	(4,5
net cash provided by/(used in) financing activities	210	(8,094)	1,375	8,152	(5,471)	(5,536)	(5,541)	(5,895)	(5,860)	(5,235)	(5,1
net increase/(decrease) in cash & cash equivalents	2,614	(4,814)	5,618	3,639	3,498	4,694	4,756	7,273	7,971	9,936	11,1
cash and cash equivalents at the beginning of the financial year	21,097	23,711	18,896	24,514	28,153	31,650	36,344	41,100	48,373	56,344	66,2
cash and cash equivalents at the end of the financial year	23,711	18,896	24,514	28,153	31,650	36,344	41,100	48,373	56,344	66,280	77,3

5 Statement of Capital Works For the ten years ending 30 June 2035

	Actual / Forecast	Budget		Projections							
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property											
Buildings	8,632	14,337	20,363	25,368	7,879	7,500	-	-	2,991	-	-
Residential improvements	-	-	-	-	-	-	-	-	-	-	-
Capital buildings	8,632	14,337	20,363	25,368	7,879	7,500	-	-	2,991	-	-
Capital property	8,632	14,337	20,363	25,368	7,879	7,500	-	-	2,991	-	-
Plant and equipment											
Plant, machinery and equipment	4,172	2,005	2,005	2,005	2,005	2,852	3,442	2,661	2,666	2,246	2,9
Computers and telecommunications	1,738	304	1,106	386	418	-	-	-	-	-	-
Library books	121	125	128	132	135	-	-	-	-	-	-
Capital plant and equipment	6,031	2,434	3,239	2,523	2,558	2,852	3,442	2,661	2,666	2,246	2,9
Infrastructure											
Roads	9,134	10,935	11,802	9,543	9,826	21,005	15,944	15,885	18,098	16,769	17,2
Drainages	15	2,000	847	858	883	-	-	-	-	-	-
Footpaths and cycleways	2,777	3,013	296	2,799	2,807	-	-	-	-	-	-
Pavement	457	566	605	613	631	-	-	-	-	-	-
Recreational, leisure and community facilities	7,031	2,741	4,136	2,950	6,453	-	-	-	-	-	-
Parks, open space and streetscapes	269	1,374	2,740	4,556	4,570	-	-	-	-	-	-
Water infrastructure	1,288	458	596	577	830	-	-	-	-	-	-
Capital infrastructure	20,971	21,087	21,024	21,895	26,000	21,005	15,944	15,885	18,098	16,769	17,2
Capital capital works expenditure	35,634	37,858	44,626	49,786	36,437	31,357	19,386	18,546	23,756	19,016	20,1
Capital works presented by:											
New asset expenditure	8,552	21,056	24,271	32,417	14,962	13,910	960	460	5,223	-	-
Asset renewal expenditure	25,197	15,496	15,071	14,436	14,840	13,418	13,818	14,218	14,618	15,018	15,4
Asset upgrade expenditure	1,885	1,305	5,284	2,933	6,634	1,587	1,626	1,667	1,709	1,751	1,7
Other	-	-	-	-	-	2,442	2,982	2,201	2,206	2,246	2,9
Capital capital works expenditure	35,634	37,858	44,626	49,786	36,436	31,357	19,386	18,546	23,756	19,016	20,1
Funding sources represented by:											
Grants	17,625	12,599	24,435	24,563	14,974	8,063	2,563	2,563	2,563	2,563	2,5
Contributions	-	-	-	-	-	-	-	-	-	-	-
Uncollected Cash	15,984	25,258	15,225	12,660	21,462	23,294	16,823	15,983	21,193	16,453	17,6
Rorrowings	2,025	-	4,966	12,563	-	-	-	-	-	-	-
Capital capital works expenditure	35,634	37,858	44,626	49,786	36,436	31,357	19,386	18,546	23,756	19,016	20,1

6 Statement of Human Resources
For the ten years ending 30 June 2035

Staff expenditure	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure											
Employee costs - operating	27,027	28,248	29,479	30,253	31,153	32,078	33,587	35,176	36,974	38,838	40,7
Employee costs - capital	3,109	3,109	3,244	3,329	3,428	3,530	3,635	3,743	3,855	3,969	4,0
Total staff expenditure	30,136	31,357	32,724	33,583	34,581	35,608	37,222	38,919	40,829	42,807	44,8

Staff numbers	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Staff numbers											
Employees	259.5	263.3	265.3	266.0	270.0	274.0	278.0	283.0	289.0	293.0	29
Total staff numbers	259.5	263.3	265.3	266.0	270.0	274.0	278.0	283.0	289.0	293.0	29

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

Department	Total	Permanent	
		Full Time	Part Time
	\$'000	\$'000	\$'000
CO, Council & Committees	5,871	5,871	-
Community Assets & Infrastructure	107,562	106,017	1,545
Community Planning & Development	63,256	51,521	11,734
Community Strengthening	64,153	40,636	23,517
Customer & Corporate Services	59,152	55,054	4,098
People & Culture	18,482	14,494	3,988
Democratic Support & Corporate Governance	5,311	5,311	-
Total permanent staff expenditure	323,787	278,904	44,883
Special labour costs	12,768		
Capitalised labour costs	35,930		
Total staff expenditure	372,485	278,904	44,883

7 Summary of Planned Human Resources Expenditure

For the ten years ending 30 June 2035

	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
0. Council & Committees										
manent - Full time	493	514	528	543	560	586	614	645	678	7
Women	135	141	145	149	153	160	168	177	186	1
Men	358	373	383	395	406	425	446	468	492	5
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	0	0	0	0	0	0	0	0	0	
Women	0	0	0	0	0	0	0	0	0	
Men	0	0	0	0	0	0	0	0	0	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al CEO, Council & Committees	493	514	528	543	560	586	614	645	678	7
mmunity Assets & Infrastructure										
manent - Full time	8,898	9,286	9,530	9,813	10,105	10,580	11,081	11,647	12,234	12.8
Women	1,957	2,042	2,096	2,158	2,222	2,327	2,437	2,561	2,690	2.8
Men	6,942	7,244	7,434	7,655	7,883	8,254	8,644	9,086	9,544	10.0
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	130	135	139	143	147	154	161	170	178	1
Women	130	135	139	143	147	154	161	170	178	1
Men	0	0	0	0	0	0	0	0	0	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al Community Assets & Infrastructure	9,028	9,422	9,669	9,956	10,252	10,734	11,242	11,817	12,412	13.0
mmunity Planning & Development										
manent - Full time	4,324	4,513	4,631	4,769	4,911	5,142	5,385	5,660	5,945	6.2
Women	2,067	2,158	2,214	2,280	2,348	2,458	2,574	2,706	2,842	2.9
Men	2,257	2,355	2,417	2,489	2,563	2,683	2,810	2,954	3,103	3.2
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	985	1,028	1,055	1,086	1,118	1,171	1,226	1,289	1,354	1.4
Women	501	523	537	553	569	596	624	656	689	7
Men	483	505	518	533	549	575	602	633	665	6
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al Community Planning & Development	5,309	5,541	5,686	5,855	6,029	6,313	6,611	6,949	7,300	7.6
mmunity Strengthening										
manent - Full time	3,411	3,559	3,653	3,761	3,873	4,055	4,247	4,464	4,689	4.9
Women	2,638	2,753	2,825	2,909	2,996	3,137	3,285	3,453	3,627	3.8
Men	773	806	828	852	877	919	962	1,011	1,062	1.1
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	1,974	2,060	2,114	2,177	2,241	2,347	2,458	2,584	2,714	2.8
Women	1,614	1,684	1,728	1,780	1,833	1,919	2,010	2,112	2,219	2.3
Men	360	376	386	397	409	428	448	471	495	5
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al Community Strengthening	5,385	5,619	5,767	5,938	6,115	6,402	6,705	7,048	7,403	7.7
stomer & Corporate Services										
manent - Full time	4,621	4,822	4,949	5,096	5,247	5,494	5,754	6,048	6,353	6.6
Women	2,406	2,510	2,576	2,653	2,732	2,860	2,996	3,149	3,307	3.4
Men	2,215	2,312	2,372	2,443	2,516	2,634	2,759	2,900	3,046	3.1
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	344	359	368	379	391	409	428	450	473	4
Women	344	359	368	379	391	409	428	450	473	4
Men	0	0	0	0	0	0	0	0	0	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al Customer & Corporate Services	4,965	5,181	5,317	5,475	5,638	5,903	6,182	6,498	6,826	7.1
ople & Culture										
manent - Full time	1,217	1,270	1,303	1,342	1,381	1,446	1,515	1,592	1,673	1.7
Women	656	685	703	724	745	780	817	859	902	9
Men	560	585	600	618	636	666	698	733	770	8
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	335	349	359	369	380	398	417	438	460	4
Women	335	349	359	369	380	398	417	438	460	4
Men	0	0	0	0	0	0	0	0	0	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al People & Culture	1,551	1,619	1,661	1,711	1,762	1,844	1,932	2,030	2,133	2.2
nocratic Support & Corporate Governance										
manent - Full time	446	465	477	492	506	530	555	583	613	6
Women	446	465	477	492	506	530	555	583	613	6
Men	0	0	0	0	0	0	0	0	0	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	0	0	0	0	0	0	0	0	0	
Women	0	0	0	0	0	0	0	0	0	
Men	0	0	0	0	0	0	0	0	0	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al Democratic Support & Corporate Governance	446	465	477	492	506	530	555	583	613	6
uals, temporary and other expenditure	1,072	1,118	1,148	1,182	1,217	1,274	1,335	1,403	1,473	1.5
italised labour costs	3,109	3,244	3,329	3,428	3,530	3,635	3,743	3,855	3,969	4.0
al staff expenditure	31,357	32,724	33,583	34,581	35,608	37,222	38,919	40,829	42,807	44.8

7 Summary of Planned Human Resources Expenditure



For the ten years ending 30 June (continued)

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
0. Council & Committees										
manent - Full time	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2
Women	1	1	1	1	1	1	1	1	1	
Men	1	1	1	1	1	1	1	1	1	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Women	0	0	0	0	0	0	0	0	0	
Men	0	0	0	0	0	0	0	0	0	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al CEO, Council & Committees	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2
mmunity Assets & Infrastructure										
manent - Full time	84.0	85.0	86.0	87.0	87.0	89.0	90.0	93.0	94.0	95
Women	24	24	24	25	25	25	26	28	29	
Men	60	61	62	62	62	64	64	65	65	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1
Women	1	1	1	1	1	1	1	1	1	
Men	0	0	0	0	0	0	0	0	0	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al Community Assets & Infrastructure	85.5	86.5	87.5	88.5	88.5	90.5	91.5	94.5	95.5	96
mmunity Planning & Development										
manent - Full time	34.0	35.0	35.0	35.0	35.0	36.0	38.0	39.0	39.0	39
Women	17	18	18	18	18	18	20	21	21	
Men	17	17	17	17	17	18	18	18	18	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	10.4	10.4	10.4	10.4	10.4	10.4	10.4	10.4	10.4	10
Women	5	5	5	5	5	5	5	5	5	
Men	6	6	6	6	6	6	6	6	6	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al Community Planning & Development	44.4	45.4	45.4	45.4	45.4	46.4	48.4	49.4	49.4	49
mmunity Strengthening										
manent - Full time	27.0	27.0	29.0	29.0	31.0	32.0	33.0	33.0	33.0	33
Women	21	21	23	23	23	24	24	24	24	
Men	6	6	6	6	8	8	9	9	9	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	15.9	15.9	15.9	15.9	15.9	15.9	15.9	15.9	15.9	15
Women	13	13	13	13	13	13	13	13	13	
Men	3	3	3	3	3	3	3	3	3	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al Community Strengthening	42.9	42.9	44.9	44.9	46.9	47.9	48.9	48.9	48.9	48
ustomer & Corporate Services										
manent - Full time	36.8	36.8	36.8	38.8	40.8	40.8	41.8	42.8	43.8	44
Women	21	21	21	23	23	23	23	24	25	
Men	16	16	16	16	18	18	19	19	19	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3
Women	3	3	3	3	3	3	3	3	3	
Men	0	0	0	0	0	0	0	0	0	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al Customer & Corporate Services	40.1	40.1	40.1	42.1	44.1	44.1	45.1	46.1	47.1	48
ople & Culture										
manent - Full time	9.0	9.0	9.0	10.0	10.0	10.0	10.0	11.0	12.0	13
Women	5	5	5	5	5	5	5	6	6	
Men	4	4	4	5	5	5	5	5	6	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3
Women	4	4	4	4	4	4	4	4	4	
Men	0	0	0	0	0	0	0	0	0	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al People & Culture	12.6	12.6	12.6	13.6	13.6	13.6	13.6	14.6	15.6	16
ocratic Support & Corporate Governance										
manent - Full time	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	5.0	6
Women	4	4	4	4	4	4	4	4	4	
Men	0	0	0	0	0	0	0	0	1	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
manent - Part time	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Women	0	0	0	0	0	0	0	0	0	
Men	0	0	0	0	0	0	0	0	0	
Persons of self-described gender	0	0	0	0	0	0	0	0	0	
al Democratic Support & Corporate Governance	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	5.0	6
ual and temporary staff	5.8	5.8	5.9	5.9	5.9	5.9	5.9	5.9	5.9	5
ital Staff	26.0	26.0	23.6	23.6	23.6	23.6	23.6	23.6	23.6	23
al staff numbers	263.3	265.3	266.0	270.0	274.0	278.0	283.0	289.0	293.0	297

7. 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	Notes	Actual / Forecast	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		
Operating position															
Adjusted underlying result	Adjusted underlying surplus (or deficit)														
Adjusted underlying surplus is generated (the ordinary course of business)	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	-3.05%	-2.29%	-2.75%	0.03%	0.00%	1.54%	2.34%	3.58%	2.22%	3.82%	4.62%		
Liquidity															
Working Capital	Current assets compared to current liabilities														
Sufficient working capital is available to pay bills as and when they fall due)	Current assets / current liabilities	2	76.0%	111.8%	112.5%	120.1%	128.1%	139.8%	151.7%	169.5%	189.8%	215.4%	246.3%		
Unrestricted cash	Unrestricted cash compared to current liabilities														
Sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash / current liabilities	3	13.2%	18.8%	34.0%	41.7%	48.7%	59.0%	69.1%	85.5%	103.6%	126.8%	154.1%		
Obligations															
Loans and borrowings	Loans and borrowings compared to rates														
Level of interest bearing loans and borrowings appropriate to the size and nature of Council's activities)	Interest bearing loans and borrowings / rate revenue	4	67.96%	51.26%	53.00%	66.96%	55.83%	45.44%	36.03%	27.31%	19.27%	12.63%	6.55%		
Loans and borrowings	Loans and borrowings repayments compared to rates														
Level of interest bearing loans and borrowings appropriate to the size and nature of Council's activities)	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.85%	57.30%	6.91%	8.01%	9.41%	8.84%	8.33%	8.33%	7.79%	6.57%	6.07%		
Indebtedness	Total Debt compared to own-source revenue														
Level total debt is appropriate to the size and nature of a Council's activities)	Total debt / own source revenue		59.31%	45.34%	47.16%	59.66%	49.82%	40.58%	32.13%	24.32%	17.17%	11.25%	5.84%		
Asset renewal	Asset renewal compared to depreciation														
Assets are renewed as planned)	Asset renewal and upgrade expense / Asset depreciation	5	170.34%	102.35%	109.61%	89.77%	106.18%	67.92%	67.94%	68.79%	64.58%	65.41%	65.40%		
Stability															
Rates concentration	Rates compared to adjusted underlying revenue														
Revenue is generated from a range of sources)	Rate revenue / adjusted underlying revenue	6	57.62%	60.37%	60.29%	60.53%	61.48%	61.47%	61.73%	62.01%	62.39%	62.67%	63.01%		
Rates effort	Rates compared to property values														
Rating level is set based on the community's capacity to pay)	Rate revenue / CIV of rateable properties in the municipality		0.31%	0.34%	0.34%	0.35%	0.36%	0.37%	0.38%	0.38%	0.39%	0.40%	0.41%		

Indicator	Measure	Notes	Actual / Forecast	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		
Efficiency															
Expenditure level	Expenses per property assessment														
Resources are used efficiently in the delivery of services)	Total expenses/ no. of property assessments	7	\$	3,596	\$ 3,537	\$ 3,678	\$ 3,662	\$ 3,708	\$ 3,728	\$ 3,763	\$ 3,797	\$ 3,909	\$ 3,918	\$ 3,955	
Revenue level	Average rate per property assessment														
Resources are used efficiently in the delivery of services)	General rates and municipal charges / no. of property assessments	8	\$	1,977	\$ 2,042	\$ 2,114	\$ 2,173	\$ 2,236	\$ 2,285	\$ 2,338	\$ 2,402	\$ 2,456	\$ 2,516	\$ 2,577	

Notes to indicators

Adjusted underlying result

An indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. A key plan is to maintain an adjusted underlying surplus. There is a positive trend in later years showing Council's commitment to sustainable growth.

Working Capital

The proportion of current liabilities represented by current assets. Working capital is forecast to decrease slightly in the short term but increases steadily over the long term forecast.

Unrestricted Cash

An assessment of Council's ability to pay its bills on time. Higher unrestricted cash relative to liabilities suggests Council will be able to pay bills in a timely manner. The long term trend is positive.

Loans and borrowings to rates

The trend indicates Council's reducing reliance on debt against its rate revenue through redemption of long term debt. Council has the ability to fund future borrowings within its set performance targets.

Asset renewal

This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets. Council will renew assets where resources are available and seek grant funding to increase new and upgrade opportunities.

Rates concentration

Reflects extent of reliance on rate revenue to fund all of Council's on-going services. Trend indicates Council will become slightly less reliant on rate revenue compared to all other revenue sources over the ten year forecast.

Expenditure level

Reflects the total of Council's expenses divided by the number of property assessments. The trend over the forecast period is steadily increasing due to CPI increases of Council's costs.

Revenue level

Represents an average of rates paid per property assessment across Council. The trend is increasing in line with the forecast for the State Government's Rate Cap System.

Strategies and Plans

This section describes the strategies and plans that support the 10 year financial projections included in the Financial Plan.

1 Borrowing Strategy

1.1 Future Borrowing Requirements

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

	Actual / Forecast	Budget		Projections							
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance	30,661	32,020	25,135	27,552	36,887	32,778	28,455	23,970	19,318	14,490	10,069
Plus New loans	2,025	20,000	4,966	12,563	56	-	-	-	-	-	-
Less Principal repayment	666	26,885	2,548	3,228	4,165	4,323	4,485	4,653	4,828	4,421	4,539
Closing balance	32,020	25,135	27,552	36,887	32,778	28,455	23,970	19,318	14,490	10,069	5,530
Interest payment	241	1,205	1,042	1,183	1,362	1,213	1,056	1,242	1,032	814	590

Performance Indicator	Target	Actual / Forecast	Budget		Projections							
		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%	84.7%	63.5%	65.9%	82.9%	68.7%	55.6%	43.9%	33.1%	23.2%	15.2%	7.8%
Debt servicing / Rate revenue	Below 5%	0.6%	3.0%	2.5%	2.7%	2.9%	2.4%	1.9%	2.1%	1.7%	1.2%	0.8%
Debt commitment / Rate revenue	Below 10%	1.8%	68.0%	6.1%	7.3%	8.7%	8.4%	8.2%	8.0%	7.7%	6.7%	6.4%
Indebtedness / Own source revenue	Below 60%	59.3%	45.3%	47.2%	59.7%	49.8%	40.6%	32.1%	24.3%	17.2%	11.2%	5.8%

.2 Reserves Strategy**.2.1 Current Reserves**

The table below discloses the balance and annual movement for each reserve over the 10-year period of the Financial Plan. Total amount of reserves, for each year, align with the Statement of Changes in Equity.

Reserves	Restricted / Discretionary	Actual / Forecast	Budget	Projections								
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
		\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
Developer Contributions Reserve												
Restricted												
Opening balance		1,166	1,411	1,790	2,433	2,918	3,414	3,923	4,445	4,980	5,528	6,090
Transfer to reserve		6,710	1,480	2,573	484	497	509	522	535	548	562	576
Transfer from reserve		-6,465	-1,100	-1,930	0	0	0	0	0	0	0	0
Closing balance		1,411	1,790	2,433	2,918	3,414	3,923	4,445	4,980	5,528	6,090	6,666
Other Reserves												
Discretionary												
Opening balance		12,369	10,441	6,261	6,566	6,884	7,216	7,567	7,935	8,320	8,726	9,151
Transfer to reserve		372	-4,180	305	318	333	350	368	385	406	426	447
Transfer from reserve		-2,300	0	0	0	0	0	0	0	0	0	0
Closing balance		10,441	6,261	6,566	6,884	7,216	7,567	7,935	8,320	8,726	9,151	9,598
Reserves Summary												
Restricted & Discretionary												
Opening balance		13,535	11,851	8,051	8,999	9,802	10,631	11,490	12,380	13,300	14,254	15,241
Transfer to reserve		7,081	-2,700	2,878	802	829	859	890	920	954	988	1,022
Transfer from reserve		-8,765	-1,100	-1,930	0	0	0	0	0	0	0	0
Closing balance		11,851	8,051	8,999	9,802	10,631	11,490	12,380	13,300	14,254	15,241	16,263

Moorabool Shire Council



2025/26 Draft Annual Budget



Moorabool
Shire Council

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DRAFT

* All figures highlighted in yellow throughout the document are subject to change

Mayor and CEO's Introduction

We are pleased to present the Moorabool Shire 2025/26 Budget to our community.

The 2025/26 proposed budget is aligned with the vision in the Draft Council Plan 2025-29. It seeks to maintain and improve services and infrastructure as well as deliver projects and services that are valued by our community. The recommended budget details the resources required over the next year to fund the large range of services we provide to the community. It also includes details of recommended capital expenditure allocations to improve and renew our Shire's physical infrastructure, buildings and operational assets as well as funding for a range of new initiatives.

The proposed budget for 2025/26 has been prepared through a rigorous process of review by the officers, management and Councillors to ensure that it is aligned to the vision and the objectives as set out in the Council's latest Council Plan. Value for money remains a guiding principle in this budget and to keep rates as affordable as possible while delivering all of Council's ongoing services and infrastructure our community needs within the State Government's rate cap. Our focus remains on the delivery of essential services our community needs and expects - including roads, rubbish and recycling, library services, sporting ovals, street-sweeping and a wide range of community services from school crossings to maternal and children's services.

For the 2025/26 Annual Budget, rate increases have been capped at 3.0% in line with the Victorian Government's Fair Go Rates System. Despite the financial challenge this poses, Council is determined to maintain and enhance its services, while working within the cap. Council is also determined in its efforts to keep financial pressure on the community to a minimum.

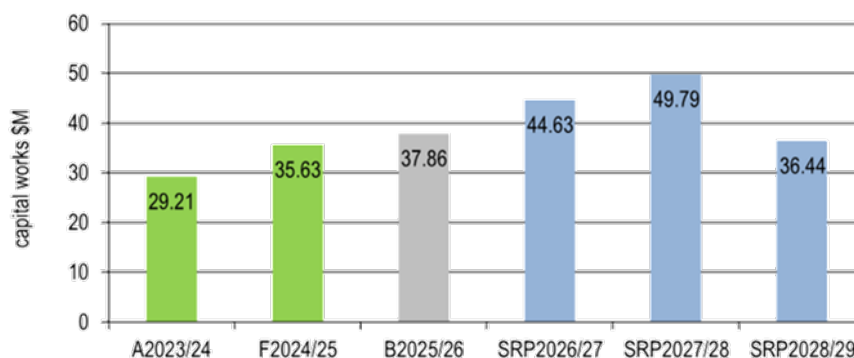
The 2025/26 Budget and Strategic Resource Plan is part of Council's integrated planning framework and follows through with strategic priorities that are identified in the Council Plan. The Council plan continues to seek community input and engage the community in its decision making.

Moorabool Shire Council has seen significant growth in recent years and our capital program has been developed to meet community infrastructure needs now and into the future. Council will fund several new initiatives and will allocate additional funds to renew the Council's infrastructure.

Some of the key projects recommended as part of the 2025/26 Capital Program include:

- Bacchus Marsh Racecourse & Rec Reserve - New Community & Multi Sports Hub (\$3.500 million)
- Local Area Traffic Management Implementation (\$2.000 million)
- Griffith Street, Maddingley - Shared path on South Side (\$1.815 million)
- Reseal Program (\$1.789 million)
- Young Street Kindergarten Upgrades (\$1.500 million)
- Masons Lane Recreation Reserve - Installation of New Athletics Track (\$1.200 million)
- Ballan-Meredith Road, Morrisons - Reseal and Widen (\$1.176 million)
- Gordon Township - Installation of Active Recreation Loop and Associated Works (\$1.101 million)
- Glenmore Road, Mount Wallace - Reseal and Widen (\$0.939 million)
- Windle Street, Ballan - Reconstruction and Widen (\$0.769 million)
- Steiglitz Street, Ballan - Reconstruction (\$0.696 million)
- Bacchus Marsh Racecourse & Recreation Reserve - New Community Dog Park (\$0.600 million)
- Main Street, Bacchus Marsh - Path Renewal (\$0.550 million)
- Gordon Recreation Reserve - Masterplan Priorities Implementation (\$0.440 million)

The table below provides a high level snapshot of the forward outlook for Capital Works for the next 4 years and demonstrates a high level of investment in community infrastructure and assets.



A = Actual F = Forecast B = Budget SRP = Strategic Resource Plan estimates

The Capital Works program for 2025/26 will be \$37.858 million. Of the new works funded (totaling \$26.989 million) in the 2025/26 budget, \$14.389 million will come from Council operations, \$12.599 million from external grants and contributions. No borrowings are required to fund the Capital Works program. We acknowledge the contribution of State and Federal Government grants in our Capital Works and service delivery programs.

We look forward to working with you in the community to deliver these exciting projects throughout the coming year.

Financial Snapshot

Key Statistics		2024/25 Forecast	2025/26 Budget
		\$'000	\$'000
Total expenditure		68,748	68,511
Comprehensive operating surplus		27,579	17,825
Underlying operating surplus		(2,000)	(1,498)
Cash result movement		2,614	(4,814)
Capital Works Program		35,634	37,858
Funding the Capital Works Program:			
Council		15,984	25,258
Borrowings		2,025	-
Grants and Contributions		17,625	12,599
Budgeted expenditure by strategic objective:		2025/26 Budget	Budget %
Healthy, inclusive and safe communities		8,436	16%
A dynamic and resilient local economy		5,961	11%
Places and spaces that meet the needs of our many and varied communities		24,154	46%
A Council that engages and adapts		14,351	27%

Cr Paul Tatchell
Mayor

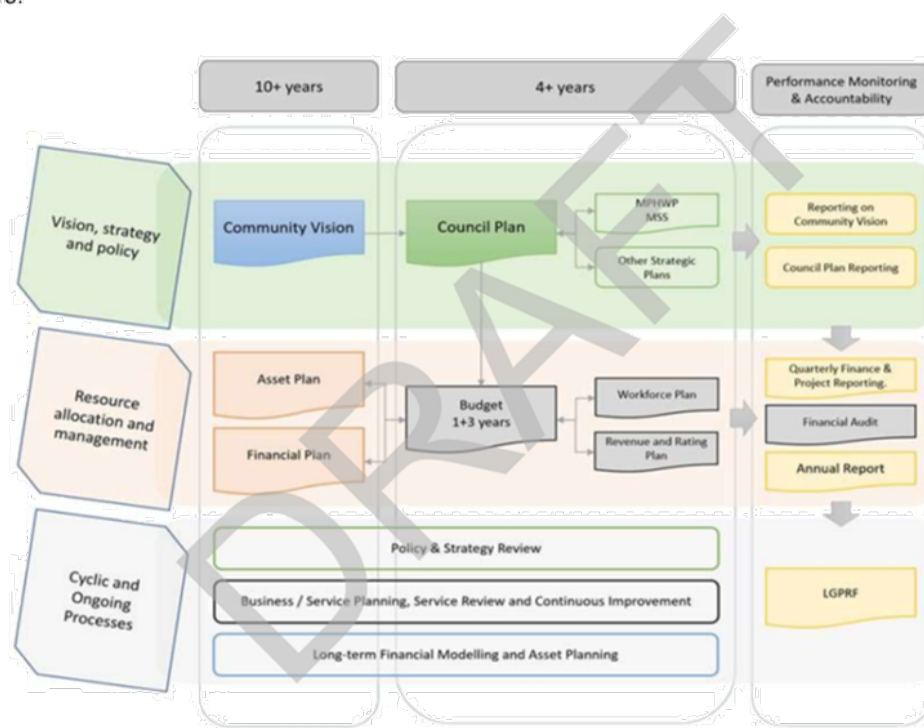
Derek Madden
Chief Executive Officer

1. Link to the Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision 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 strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic planning and reporting framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Jobs, Precincts and Regions

In addition to the above, Council has a long term plan (Moorabool 2041) which articulates a community vision, mission and values. The Council Plan is prepared with reference to Council's long term Community Plan.

The timing of each component of the planning framework is critical to the successful achievement of the planned outcomes. The Council Plan, including the Strategic Resource Plan, is required to be completed by 30 June following a general election and is reviewed each year in advance of the commencement of the Annual Budget process.

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.

1.2 Our purpose

Our Vision

Embracing our natural environment and lifestyle options to create an inspiring place for everyone to live, work and play.

Our Purpose

Council exists to co-design local solutions that enable our communities to prosper now and into the future.

We do this by:

- Providing good governance and leadership
- Minimising environmental impact
- Stimulating economic development
- Improving social outcomes

Our values

By living these values Council is able to build strong relationships internally, with the community and with partners.

- Integrity - I say what I mean and always do what's right.
- Creativity - I consider situations from multiple angles and perspectives.
- Accountability - I have courage to make decisions and take ownership for their outcomes.
- Respect - I seek to understand and treat people how I would like to be treated.
- Excellence - I take calculated risks to seek out better ways of doing things.

Our municipal strategic statement

In 2025, we will be recognised for advocating and supporting a strong, inclusive community that co-exists with the natural environment. Our organisation will deliver services that best serve a growing community and support a self-sustaining local economy.

1.3 Strategic objectives

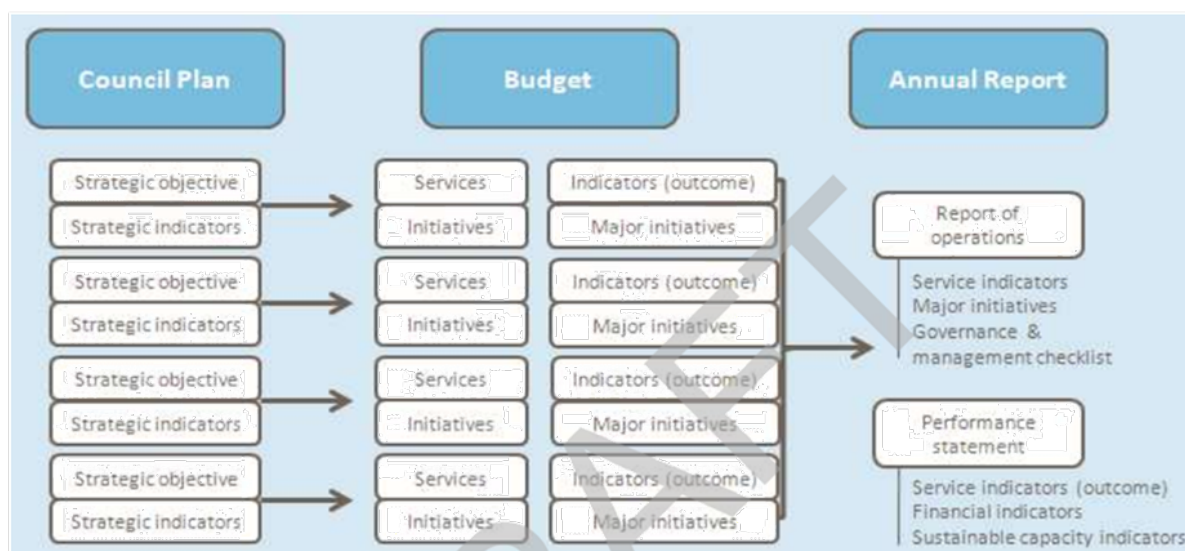
Council delivers activities and initiatives under a number of major service categories. Each contributes to the achievement of one of the four Strategic Objectives as set out in the Council Plan for the 2025-29 years. The following table lists the four Strategic Objectives as described in the Council Plan.

Strategic Objective	Description
1 - Healthy, inclusive and safe communities	<p>Council Measures:</p> <ul style="list-style-type: none"> Involving our communities in advocacy and responsible decision-making. Increase in community health and wellbeing as per the Health and Wellbeing Plan Socio Economic Indexes for Areas (SEIFA) Index for Moorabool Shire. User experience with Council community services such as libraries and Maternal & Child Health Council data collected for participation in maternal and child health services, library services and youth services <p>Our three priorities:</p> <ol style="list-style-type: none"> 1. Improve access to services for all communities 2. Improve the health, safety and wellbeing of the shire 3. Improve access and opportunities for all modes of transport
2 - A dynamic and resilient local economy	<p>Council Measures:</p> <ul style="list-style-type: none"> Supporting jobs, tourism and sustainable economic growth. Increase in number of local jobs created Increase in number of visitors to Moorabool Shire Increase spend within the Shire <p>Our three priorities:</p> <ol style="list-style-type: none"> 1. Grow local industry, employment and business opportunities 2. Attract and retain investment in the shire 3. Make the most of the shire's unique location and attributes to help drive visitation
3 - Places and spaces that meet the needs of our many and varied communities	<p>Council Measures:</p> <ul style="list-style-type: none"> Enhancing liveability, sustainability and the distinctive character of our shire. Delivery of capital works program Reduction of asset renewal gap (LGPRF) Volume of kerbside collection waste diverted from landfill (LGPRF) <p>Our three priorities:</p> <ol style="list-style-type: none"> 1. Enhance the natural and built environment 2. Align services to meet the needs of the community 3. Facilitate opportunities for the community to gather and celebrate
4 - A Council that engages and adapts	<p>Council Measures:</p> <ul style="list-style-type: none"> Involving our communities in advocacy and responsible decision-making. Delivery of capital works program Reduction of asset renewal gap (LGPRF) Proportion of capital works program funded by external grants Community satisfaction with overall Council performance (LGPRF) Community satisfaction with Council decisions (LGPRF) Employee experience / staff turnover (LGPRF) <p>Our three priorities:</p> <ol style="list-style-type: none"> 1. Listen, understand and advocate for community needs 2. Align services and resources to sustainably meet the needs of the community 3. Focus resources to deliver on our service promise in a sustainable way

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 a number of major initiatives, initiatives and service performance outcome indicators for key areas of Council's operations.

Council is required by legislation to identify initiatives, major 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

2.1 Strategic Objective 1: Healthy, inclusive and safe communities

To achieve our objective of 'Healthy, inclusive and safe communities', we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below:

Activities	Description		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Services					
Animal Management and Local Laws Compliance	Deliver and maintain a responsive and proactive animal management service throughout the Shire. Review, develop and implement local laws that promote peace and good order in Moorabool.	Inc	1,005	681	761
		Exp	(249)	(142)	(157)
		Surplus/ Deficit	756	539	604
Aged and Disability Services	This service provides home and community care, assessment and care management, volunteer coordination, and senior citizen clubs.	Inc	(84)	0	0
		Exp	0	0	0
		Surplus/ Deficit	(84)	0	0

Activities	Description		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Community Development	Community Development is concerned with empowering and enabling the communities of Moorabool to be innovative, engaged, skilled and help them work together to improve their well-being through opportunities for partnerships, better relationships with Council and increased participation in community life.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	60 (1,926) (1,866)	57 (1,652) (1,595)	15 (1,742) (1,727)
Recreation Development	Provide leadership, strengthen networks and partnerships to plan, develop and deliver high quality recreation participation and engagement opportunities that enhance health and wellbeing. Includes Leisure and Pool Facilities.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	306 (1,121) (815)	273 (930) (657)	311 (975) (664)
Library Services	Provision of fixed and rural mobile library services to key points throughout the Moorabool area.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	331 (980) (649)	389 (1,046) (657)	324 (1,103) (779)
Youth Services	Enable youth within Moorabool to have a community voice and establish programs and activities that enhance and reward them as people.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	242 (495) (253)	488 (739) (251)	86 (342) (256)
Community Health and Safety	Legislative Responsibilities (Food Act 1984 (food safety), Health Act 1958, Tobacco Act 1987, Residential Tenancies Act 1997 and Local Government Act 1989). Assessments and installations of septic tanks carried out in accordance with the Environmental Protection Act and the Septic Code of Practice 2003. Ensure children in the Australian Childhood Immunisation Register target group are fully immunised.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	793 (1,432) (639)	536 (1,440) (904)	550 (1,467) (917)
Early Years Services	Ensure that services and infrastructure provided to children and families are well planned and respond in a way that meets the needs of the local community. Early Years Services delivers a small number of high quality family and children's programs and services that support, promote and strengthen family health and wellbeing.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	1 (534) (533)	10 (462) (452)	12 (560) (548)
Maternal & Child Health	Provision of a universal service to families with children aged 0-6 years directed at improving outcomes by the prevention, early detection, and intervention of physical, emotional or social factors known to place children at risk of not reaching their potential.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	672 (1,062) (390)	683 (1,382) (699)	658 (1,342) (684)

Activities	Description		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Best Start	A State Government funded early intervention program aimed at reducing disadvantage and enhancing the outcomes of children 0-8 yrs. Best Start supports communities, parents, families and service providers to improve local early years services and support.	Inc	139	146	151
		Exp	(139)	(146)	(151)
		Surplus/ Deficit	0	0	0
Education and Care Services	Occasional Care Service provides high quality care for children aged from six months to six years with the opportunity to explore a wide range of experiences, building upon their skills, interests and abilities through play in a calm and happy environment. Supported Playgroups provide support and connection to disadvantaged families through groups and in home support. Kindergarten liaison and support which includes the management of Council owned early years facilities, including kindergarten central enrolment for 4-year-old kindergarten programs and support and management of kindergarten cluster managers/ kindergarten committees of management.	Inc	207	498	200
		Exp	(247)	(579)	(291)
		Surplus/ Deficit	(40)	(81)	(91)
School Crossings	Provide school crossing supervisors or staff at 13 locations in Ballan and Bacchus Marsh within designated hours.	Inc	111	125	111
		Exp	(289)	(268)	(306)
		Surplus/ Deficit	(178)	(143)	(195)

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Animal Management	Health and Safety	100%	75%	75%
Library Services	Participation	6.56%	12%	12%
Maternal and Child Health	Participation	67.18%	90%	90%
Food Safety	Health and Safety	83%	100%	100%
Aquatic	Utilisation	0.27	0.30	0.30

* refer to table at section 2.4 for information on the calculation of Service Performance Outcome Indicators

2.2 Strategic Objective 2: A dynamic and resilient local economy

To achieve our objective of 'A dynamic and resilient local economy', we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Activities	Description		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Statutory Planning	Deliver statutory planning functions of Council to ensure responsible land use and development in Moorabool.	Inc	417	538	638
		Exp	(1,749)	(1,886)	(1,930)
		Surplus/ Deficit	(1,332)	(1,348)	(1,292)
Strategic Land Use Planning	Delivery of key strategic policies and projects that assist in the long-term development of the Shire.	Inc	68	47	30
		Exp	(1,463)	(1,645)	(1,608)
		Surplus/ Deficit	(1,395)	(1,598)	(1,578)
Infrastructure Subdivision Development	Provide infrastructure support services for subdivisions and developments, whilst developing guidelines for Council to improve and provide consistency in the planning and delivery of subdivision development.	Inc	408	615	550
		Exp	(545)	(672)	(778)
		Surplus/ Deficit	(137)	(57)	(228)
Economic Development and Tourism	The economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment. It also aims to develop strategies to bring tourists into Moorabool Shire.	Inc	91	0	0
		Exp	(814)	(959)	(979)
		Surplus/ Deficit	(723)	(959)	(979)
Building Services	Ensure all building permits lodged by private building surveyors are registered in accordance with legislation, and all building department activities are undertaken within legislative timelines.	Inc	206	247	332
		Exp	(601)	(658)	(667)
		Surplus/ Deficit	(395)	(411)	(335)

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Statutory Planning	Service standard	79.74%	81.34%	83.78%

* refer to table at section 2.4 for information on the calculation of Service Performance Outcome Indicators

2.2 Strategic Objective 3: Places and spaces that meet the needs of our many and varied communities

To achieve our objective of 'Places and spaces that meet the needs of our many and varied communities', we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described

Services

Activities	Description		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Waste Management	This unit covers maintenance, collection and disposal of domestic wastes and waste related products, litter and litter bins around the Shire and cleaning of roads and other public places. The unit is responsible for managing recycling, the transfer stations and related services.	Inc Exp Surplus/ Deficit	685 (6,737) (6,052)	828 (7,518) (6,690)	668 (7,596) (6,928)
Fleet	To provide fleet management services for Council's passenger and light commercial vehicles, buses, trucks, and earthmoving & roadwork machinery.	Inc Exp Surplus/ Deficit	757 (24) 733	1,163 (236) 927	775 385 1,160
Building Maintenance	This service prepares maintenance management programs for Council's property assets. These include municipal buildings, pavilions and other community buildings.	Inc Exp Surplus/ Deficit	30 (3,167) (3,137)	48 (2,073) (2,025)	48 (2,094) (2,046)
Parks and Gardens	Maintain Council's parks and gardens assets and provide facilities for our residents for the future. Enhance and upgrade the aesthetic appearance of Moorabool townships.	Inc Exp Surplus/ Deficit	25 (4,330) (4,305)	10 (4,563) (4,553)	0 (4,858) (4,858)
Road Safety	This service is for the provision of street lighting and bus stop maintenance.	Inc Exp Surplus/ Deficit	0 (273) (273)	0 (300) (300)	0 (295) (295)
Asset Management	This service undertakes the design and coordination of Council's Capital Improvement Program.	Inc Exp Surplus/ Deficit	148 (1,503) (1,355)	175 (3,037) (2,862)	159 (2,692) (2,533)
Property Asset Management	To effectively manage Council land, property leases and licences as per the property register.	Inc Exp Surplus/ Deficit	205 (202) 3	220 (42) 178	223 (16) 207
Road and Off Road Maintenance	To undertake maintenance to Council's road assets to ensure they are in a safe and serviceable condition for all users. This includes sealed and unsealed roads, bridges, kerb and channel, drainage, footpaths and signage.	Inc Exp Surplus/ Deficit	2,375 (5,374) (2,999)	10 (5,437) (5,427)	0 (5,647) (5,647)

Activities	Description		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Emergency Management	Emergency Management works to ensure Moorabool has plans in place to engage with the community and assist with preparing resilient communities that can prepare and recover from emergencies.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	619 (852) (233)	275 (468) (193)	120 (328) (208)
Fire Prevention	Ensure safety around the Moorabool Shire through fire prevention inspections of vacant land in urban and rural living areas.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	68 (198) (130)	67 (134) (67)	77 (143) (66)
Environmental Management	This service develops environmental policy, coordinates and implements environmental projects and works with other services to improve Council's environmental performance.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	116 (931) (815)	65 (865) (800)	35 (869) (834)

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Roads	Condition	96.14%	96.62%	97.10%
Waste Management	Waste Diversion	41.25%	42.07%	43.34%

* refer to table at section 2.4 for information on the calculation of Service Performance Outcome Indicators

2.3 Strategic Objective 4: A Council that engages and adapts

To achieve our objective of 'Places and spaces that meet the needs of our many and varied communities', we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, initiatives, major initiatives and service performance indicators for each business area are described below.

Services

Activities	Description		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Governance	This area, being Governance includes the Mayor, Councillors and Chief Executive Officer, General Managers and associated support which cannot be easily attributed to the direct service provision areas.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	171 (2,873) (2,702)	81 (3,724) (3,643)	1 (2,869) (2,868)
Public Relations and Marketing	Provide an open and accessible communication network that is accurate, accessible, user friendly, relevant and timely.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	0 (473) (473)	0 (495) (495)	0 (527) (527)

Activities	Description		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Personnel Management	To provide, develop and implement strategies, policies and procedures through the provision of human resource and industrial relations services, that minimise the risk to Council.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	124 (2,152) (2,028)	80 (2,119) (2,039)	80 (2,212) (2,132)
Risk Management	To develop, build and identify effective management of Council's exposure to all forms of risk and to foster safer work places and environments within the municipality.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	0 (672) (672)	2 (864) (862)	0 (949) (949)
Finance	Financial management and accounting of Council's finances, including property rating and valuation services, collection of revenue and internal support and advice to internal departments. These services will be delivered by increasing the financial knowledge base of the whole of Council through customer awareness, consistency and clearly defined processes.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	2,374 (8,294) (5,920)	11,033 (1,661) 9,372	10,826 (1,849) 8,977
Customer Service	Manage service provisions to provide an open and accessible communication network that is accurate, accessible, user friendly, relevant and timely.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	3 (1,271) (1,268)	2 (1,317) (1,315)	2 (1,351) (1,349)
Document Management	Electronic document management of Council's external correspondence, maintain an effective and efficient electronic document management system and maintain Council's archive program.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	0 (528) (528)	0 (562) (562)	0 (587) (587)
Information Communication and Technology	To provide a range of services to the organisation that supports its development through the effective management and expansion of Council's information systems and technology.	Inc <i>Exp</i> <i>Surplus/Deficit</i>	0 (3,543) (3,543)	1 (3,695) (3,694)	0 (4,008) (4,008)

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast	2025/26 Budget
Governance	Consultation and engagement	46	47	48

* refer to table at section 2.4 for information on the calculation of Service Performance Outcome Indicators

2.4 Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. (Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Statutory Planning	Service standard	Planning applications decided within required timeframes (percentage of regular and VicSmart planning application decisions made within legislated timeframes)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Roads	Condition	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
Libraries	Participation	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Waste Management	Waste Diversion	Kerbside collection waste diverted from landfill (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food Safety	Health and Safety	Critical and major non-compliance notifications (Percentage of critical and major non-compliance notifications that are followed up by Council)	[Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about food premises] x100

Service	Indicator	Performance Measure	Computation
Maternal and Child Health	Participation	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100
Maternal and Child Health	Participation	Participation in MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100

2.5 Reconciliation with budgeted operating result

	Net Cost (Revenue) \$'000	Expenses \$'000	Revenue \$'000
Healthy, inclusive and safe communities	5,257	8,436	(3,179)
A dynamic and resilient local economy	4,411	5,961	(1,550)
Places and spaces that meet the needs of our many and varied communities	22,050	24,154	(2,104)
A Council that engages and adapts	3,443	14,351	(10,908)
Total	35,161	52,902	(17,741)
Expenses added in:			
Depreciation	16,416		
Amortisation - right of use assets	0		
Finance costs	1,208		
Deficit before funding sources	52,785		
Funding sources added in:			
Rates and charges revenue	(40,713)		
Waste charge revenue	(8,318)		
Grants - Capital	(12,599)		
Contributions - monetary	(1,480)		
Contributions - non-monetary	(7,500)		
Total funding sources	(70,610)		
Operating (surplus)/deficit for the year	(17,825)		

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

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Comprehensive Income Statement

For the four years ending 30 June 2029

		Forecast Actual 2024/25	Budget 2025/26	Projections		
		\$'000	\$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
NOTES						
Income / Revenue						
Rates and charges	4.1.1	47,114	49,031	51,987	55,086	58,713
Statutory fees and fines	4.1.2	1,344	1,644	1,693	1,739	1,787
User fees	4.1.3	2,477	2,467	2,648	2,792	2,949
Grants - operating	4.1.4	11,658	10,818	11,449	12,095	12,804
Grants - capital	4.1.4	17,625	12,599	24,435	24,563	18,474
Contributions - monetary	4.1.5	6,710	1,480	2,573	484	497
Contributions - non-monetary	4.1.5	7,500	7,500	7,500	7,500	11,677
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(1,154)	(1,500)	(1,500)	(1,500)	(1,500)
Other income	4.1.6	3,052	2,297	2,090	2,211	2,347
Total income / revenue		96,327	86,336	102,874	104,971	107,748
Expenses						
Employee costs	4.1.7	27,027	28,248	29,479	30,253	31,153
Materials and services	4.1.8	24,001	21,925	22,882	23,427	25,564
Depreciation	4.1.9	15,899	16,416	18,570	19,349	20,224
Borrowing costs		1,149	1,208	1,042	1,183	1,362
Other expenses	4.1.11	671	714	733	751	771
Total expenses		68,748	68,511	72,707	74,963	79,074
Surplus/(deficit) for the year		27,579	17,825	30,168	30,008	28,674
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods						
Net asset revaluation gain /(loss)		19,411	-	97,417	-	23,784
Total other comprehensive income		19,411	-	97,417	-	23,784
Total comprehensive result		46,991	17,825	127,585	30,008	52,459

Balance Sheet

For the four years ending 30 June 2029

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	2026/27 \$'000	Projections 2027/28 \$'000	2028/29 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		23,711	18,896	24,514	28,153	31,650
Trade and other receivables		10,491	10,491	6,847	7,171	7,546
Inventories		49	49	49	49	49
Prepayments		736	736	736	736	736
Other assets		233	233	233	233	233
Total current assets	4.2.1	35,220	30,405	32,380	36,341	40,214
Non-current assets						
Trade and other receivables		15	15	15	15	15
Property, infrastructure, plant & equipment		902,182	918,239	1,047,197	1,083,119	1,128,601
Total non-current assets	4.2.1	902,197	918,254	1,047,212	1,083,134	1,128,616
Total assets		937,417	948,659	1,079,591	1,119,475	1,168,830
Liabilities						
Current liabilities						
Trade and other payables		6,393	6,393	6,848	7,012	7,637
Trust funds and deposits		5,740	5,740	5,740	5,740	5,740
Contract and other liabilities		7,105	7,105	7,105	7,105	7,105
Provisions		5,119	5,422	5,871	6,230	6,589
Interest-bearing liabilities	4.2.3	22,002	2,548	3,228	4,165	4,323
Total current liabilities	4.2.2	46,358	27,208	28,792	30,251	31,394
Non-current liabilities						
Provisions		583	583	608	627	647
Interest-bearing liabilities	4.2.3	10,018	22,587	24,324	32,723	28,455
Total non-current liabilities	4.2.2	10,601	23,170	24,932	33,350	29,102
Total liabilities		56,959	50,377	53,724	63,601	60,496
Net assets		880,458	898,282	1,025,867	1,055,875	1,108,334
Equity						
Accumulated surplus		303,965	325,590	354,809	384,015	411,860
Reserves		576,493	572,692	671,058	671,860	696,474
Total equity		880,458	898,282	1,025,867	1,055,875	1,108,334

Statement of Changes in Equity

For the four years ending 30 June 2029

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2025 Forecast Actual					
Balance at beginning of the financial year		833,467	274,702	545,230	13,535
Surplus/(deficit) for the year		46,991	46,991	-	-
Net asset revaluation gain/(loss)		-	(19,411)	19,411	-
Transfers to other reserves		-	(7,081)	-	7,081
Transfers from other reserves		-	8,765	-	(8,765)
Balance at end of the financial year		880,458	303,965	564,641	11,851
2026 Budget					
Balance at beginning of the financial year		880,458	303,965	564,641	11,851
Surplus/(deficit) for the year		17,825	17,825	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves	4.3.1	-	(1,775)	-	1,775
Transfers from other reserves	4.3.1	-	5,576	-	(5,576)
Balance at end of the financial year	4.3.2	898,282	325,590	564,641	8,051
2027					
Balance at beginning of the financial year		898,282	325,590	564,641	8,051
Surplus/(deficit) for the year		127,585	127,585	-	-
Net asset revaluation gain/(loss)		-	(97,417)	97,417	-
Transfers to other reserves		-	(2,878)	-	2,878
Transfers from other reserves		-	1,930	-	(1,930)
Balance at end of the financial year		1,025,867	354,809	662,059	8,999
2028					
Balance at beginning of the financial year		1,025,867	354,809	662,059	8,999
Surplus/(deficit) for the year		30,008	30,008	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	(802)	-	802
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		1,055,875	384,015	662,059	9,802
2029					
Balance at beginning of the financial year		1,055,875	384,015	662,059	9,802
Surplus/(deficit) for the year		52,459	52,459	-	-
Net asset revaluation gain/(loss)		-	(23,784)	23,784	-
Transfers to other reserves		-	(829)	-	829
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		1,108,334	411,860	685,843	10,631

Statement of Cash Flows

For the four years ending 30 June 2029

Notes	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Projections		
	Inflows (Outflows)	Inflows (Outflows)	2026/27 \$'000 (Outflows)	2027/28 \$'000 (Outflows)	2028/29 \$'000 (Outflows)
Cash flows from operating activities					
Rates and charges	53,114	49,031	55,631	54,762	58,338
Statutory fees and fines	1,344	1,644	1,693	1,739	1,787
User fees	2,477	2,467	2,648	2,792	2,949
Grants - operating	11,658	10,818	11,449	12,095	12,804
Grants - capital	10,521	12,599	24,435	24,563	18,474
Contributions - monetary	6,710	1,480	2,573	484	497
Interest received	1,794	1,316	1,083	1,178	1,289
Other receipts	1,258	981	1,008	1,033	1,059
Employee costs	(27,027)	(27,945)	(29,006)	(29,875)	(30,774)
Materials and services	(24,001)	(21,925)	(22,427)	(23,264)	(24,939)
Other payments	(671)	(714)	(733)	(751)	(771)
Net cash provided by/(used in) 4.4.1 operating activities	37,176	29,752	48,353	44,757	40,712
Cash flows from investing activities					
Payments for property, infrastructure, plant and equipment	(35,634)	(26,988)	(44,625)	(49,786)	(32,258)
Proceeds from sale of property, infrastructure, plant and equipment	861	515	515	515	515
Net cash provided by/ (used in) 4.4.2 investing activities	(34,773)	(26,473)	(44,110)	(49,271)	(31,743)
Cash flows from financing activities					
Finance costs	(1,149)	(1,208)	(1,042)	(1,183)	(1,362)
Proceeds from borrowings	2,025	20,000	4,966	12,563	56
Repayment of borrowings	(666)	(26,885)	(2,548)	(3,228)	(4,165)
Net cash provided by/(used in) 4.4.3 financing activities	210	(8,094)	1,375	8,152	(5,471)
Net increase/(decrease) in cash & cash equivalents	2,614	(4,814)	5,618	3,639	3,498
Cash and cash equivalents at the beginning of the financial year	21,097	23,711	18,896	24,514	28,153
Cash and cash equivalents at the end of the financial year	23,711	18,896	24,514	28,153	31,650

Statement of Capital Works

For the four years ending 30 June 2029

	NOTES	Forecast Actual	Budget	Projections		
		2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Buildings						
Buildings		7,689	14,337	20,363	25,368	7,879
Building improvements		944	-	-	-	-
Total buildings		8,632	14,337	20,363	25,368	7,879
Plant and equipment						
Plant, machinery and equipment		4,172	2,005	2,005	2,005	2,005
Computers and telecommunications		1,738	304	1,106	386	418
Library books		121	125	128	132	135
Total plant and equipment		6,031	2,434	3,239	2,523	2,558
Infrastructure						
Roads		9,134	10,935	11,802	9,543	9,826
Bridges		15	2,000	847	858	883
Footpaths and cycleways		2,777	3,013	296	2,799	2,807
Drainage		457	566	605	613	631
Recreational, leisure and community facilities		7,031	2,741	4,136	2,950	6,453
Parks, open space and streetscapes		269	1,374	2,740	4,556	4,570
Other infrastructure		1,288	458	596	577	830
Total infrastructure		20,971	21,087	21,024	21,895	26,000
Total capital works expenditure 4.5.1		35,634	37,858	44,626	49,786	36,437
Represented by:						
New asset expenditure		11,952	21,056	24,271	32,417	14,962
Asset renewal expenditure		21,657	15,496	15,071	14,436	14,841
Asset expansion expenditure		-	-	-	-	-
Asset upgrade expenditure		2,025	1,305	5,284	2,933	6,634
Total capital works expenditure 4.5.1		35,634	37,858	44,626	49,786	36,437
Funding sources represented by:						
Grants		17,625	12,599	24,435	24,563	18,474
Contributions		-	-	-	-	-
Council cash		15,984	25,258	15,225	12,660	17,907
Borrowings		2,025	-	4,966	12,563	56
Total capital works expenditure 4.5.1		35,634	37,858	44,626	49,786	36,437

Statement of Human Resources

For the four years ending 30 June 2029

	Forecast	Budget	Projections		
	Actual				
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	27,027	28,248	29,479	30,253	31,153
Employee costs - capital	3,109	3,109	3,245	3,355	3,456
Total staff expenditure	30,137	31,358	32,724	33,609	34,608
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	263	263	265	266	270
Total staff numbers	263	263	265	266	270

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

Department	Budget	Comprises			
	2025/26	Permanent		Casual	Temporary
	\$'000	Full Time	Part Time	\$'000	\$'000
CEO, Council & Committees	493	493	-	-	-
Community Assets & Infrastructure	9,052	8,898	130	24	-
Community Planning & Development	5,584	4,324	985	275	-
Community Strengthening	6,001	3,411	1,974	616	-
Customer & Corporate Services	5,061	4,621	344	96	-
Democratic Support & Corporate Governance	446	446	-	-	-
People & Culture	1,551	1,217	335	-	-
Total permanent staff expenditure	28,188	23,410	3,767	1,011	-
Other employee related expenditure	60				
Capitalised labour costs	3,109				
Total expenditure	31,358				

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

Department	Budget	Comprises			
	2025/26	Permanent		Casual	Temporary
		Full Time	Part time		
CEO, Council & Committees	2.0	2.0	-	-	-
Community Assets & Infrastructure	85.6	84.0	1.5	0.2	-
Community Planning & Development	46.2	34.0	10.4	1.8	-
Community Strengthening	46.3	27.0	15.9	3.4	-
Customer & Corporate Services	40.6	36.8	3.3	0.6	-
Democratic Support & Corporate Governance	4.0	4.0	-	-	-
People & Culture	12.6	9.0	3.6	-	-
Capitalised labour costs	26.0	26.0			
Total staff	263.3	222.8	34.7	5.8	-

3.1 Summary of Planned Human Resources Expenditure For the four years ended 30 June 2029

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
CEO, Council & Committees				
Permanent - Full time	493	514	532	548
Women	135	141	146	150
Men	358	373	386	398
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total CEO, Council & Committees	493	514	532	548
Community Assets & Infrastructure				
Permanent - Full time	8,898	9,286	9,526	9,810
Women	1,957	2,042	2,112	2,174
Men	6,942	7,244	7,415	7,635
Persons of self-described gender	-	-	-	-
Permanent - Part time	130	135	139	143
Women	130	135	140	144
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Community Assets & Infrastructure	9,028	9,421	9,665	9,953
Community Planning & Development				
Permanent - Full time	4,324	4,513	4,667	4,806
Women	2,067	2,158	2,231	2,297
Men	2,257	2,355	2,436	2,508
Persons of self-described gender	-	-	-	-
Permanent - Part time	985	1,028	1,063	1,095
Women	501	523	541	557
Men	483	505	522	537
Persons of self-described gender	-	-	-	-
Total Community Planning & Development	5,309	5,541	5,730	5,900
Community Strengthening				
Permanent - Full time	3,411	3,559	3,681	3,790
Women	2,638	2,753	2,847	2,932
Men	773	806	834	859
Persons of self-described gender	-	-	-	-
Permanent - Part time	1,974	2,060	1,975	2,034
Women	1,614	1,684	1,586	1,633
Men	360	376	389	400
Persons of self-described gender	-	-	-	-
Total Community Strengthening	5,385	5,619	5,656	5,824
Customer & Corporate Services				
Permanent - Full time	4,621	4,822	4,987	5,135
Women	2,406	2,510	2,596	2,673
Men	2,215	2,312	2,391	2,462
Persons of self-described gender	-	-	-	-
Permanent - Part time	344	359	371	382
Women	344	359	371	382
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Customer & Corporate Services	4,965	5,181	5,358	5,517

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Democratic Support & Corporate Governance				
Permanent - Full time	446	465	481	495
Women	446	465	481	495
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Democratic Support & Corporate Governance	446	465	481	495
People & Culture				
Permanent - Full time	1,217	1,270	1,313	1,352
Women	656	685	708	729
Men	560	585	605	623
Persons of self-described gender	-	-	0	0
Permanent - Part time	335	349	361	372
Women	335	349	361	372
Men	-	-	0	0
Persons of self-described gender	-	-	0	0
Total People & Culture	1,551	1,619	1,675	1,725
Casuals, temporary and other expenditure	1,072	1,118	1,157	1,191
Capitalised labour costs	3,109	3,245	3,355	3,456
Total staff expenditure	31,358	32,724	33,609	34,608

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
CEO, Council & Committees				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total CEO, Council & Committees	2.0	2.0	2.0	2.0
Community Assets & Infrastructure				
Permanent - Full time	84.0	85.0	86.0	87.0
Women	24.0	24.0	24.0	25.0
Men	60.0	61.0	62.0	62.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	1.5	1.5	1.5	1.5
Women	1.5	1.5	1.5	1.5
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Community Assets & Infrastructure	85.5	86.5	87.5	88.5
Community Planning & Development				
Permanent - Full time	34.0	35.0	35.0	35.0
Women	17.0	18.0	18.0	18.0
Men	17.0	17.0	17.0	17.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	10.4	10.4	10.4	10.4
Women	4.8	4.8	4.8	4.8
Men	5.6	5.6	5.6	5.6
Persons of self-described gender	-	-	-	-
Total Community Planning & Development	44.4	45.4	45.4	45.4

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
Community Strengthening				
Permanent - Full time	27.0	27.0	29.0	29.0
Women	21.0	21.0	23.0	23.0
Men	6.0	6.0	6.0	6.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	15.9	15.9	15.9	15.9
Women	12.7	12.7	12.7	12.7
Men	3.2	3.2	3.2	3.2
Persons of self-described gender	-	-	-	-
Total Community Strengthening	42.9	42.9	44.9	44.9
Customer & Corporate Services				
Permanent - Full time	36.8	36.8	36.8	38.8
Women	20.8	20.8	20.8	22.8
Men	16.0	16.0	16.0	16.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	3.3	3.3	3.3	3.3
Women	3.3	3.3	3.3	3.3
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Customer & Corporate Services	40.1	40.1	40.1	42.1
Democratic Support & Corporate Governance				
Permanent - Full time	4.0	4.0	4.0	4.0
Women	4.0	4.0	4.0	4.0
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Permanent - Part time	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total Democratic Support & Corporate Governance	4.0	4.0	4.0	4.0
People & Culture				
Permanent - Full time	9.0	9.0	9.0	10.0
Women	5.0	5.0	5.0	5.0
Men	4.0	4.0	4.0	5.0
Persons of self-described gender	-	-	-	-
Permanent - Part time	3.6	3.6	3.6	3.6
Women	3.6	3.6	3.6	3.6
Men	-	-	-	-
Persons of self-described gender	-	-	-	-
Total People & Culture	12.6	12.6	12.6	13.6
Casuals and temporary staff	5.8	5.8	5.9	5.9
Capitalised labour	26.0	26.0	23.6	23.6
Total staff numbers	263.3	265.3	266.0	270.0

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%. 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% in line with the rate cap.

This will raise total rates and charges for 2025/26 to \$49.031 million.

Council has a long-established methodology for calculating waste/garbage charges based on user-pays principles. This methodology formed part of Council's successful 2016/17 rate cap variation application which was approved by the Essential Services Commission.

In December 2023, the Local Government Service Rates and Charges Good Practice Guidelines were published. These guidelines were issued under s.87 of the Local government Act 2020 and are not mandatory. Council is in the process of evaluating these recommendations and may elect to change its methodology for waste/garbage charges calculations in future budgets.

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

	2024/25 Forecast Actual \$'000	2025/26 Budget \$'000	Change \$'000	%
General Rates*	37,552	39,094	1,542	4.11%
Waste / Garbage Charges	8,198	8,318	120	1.46%
Supplementary rates and rate adjustments	245	459	214	87.35%
Revenue in lieu of rates	1,119	1,160	41	3.66%
Total rates and charges	47,114	49,031	1,917	4.07%

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

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

Type or class of land	2024/25 cents/\$CIV*	2025/26 cents/\$CIV*	Change
Commercial & Industrial Rate	0.360902	0.388062	7.53%
Commercial & Industrial Vacant Land	0.481202	0.517415	7.53%
Extractive Industry Rate	0.750675	0.807167	7.53%
Farm Rate	0.187669	0.201792	7.53%
General Rate	0.240601	0.258707	7.53%
Vacant Land General	0.481202	0.517415	7.53%
Vacant Land FZ and RCZ	0.240601	0.258707	7.53%
Vacant Land GRZ	0.481202	0.517415	7.53%
Residential Retirement Villages	0.216541	0.232837	7.53%

* highlighted figures are subject to change

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	2024/25 \$'000	2025/26 \$'000	Change \$'000	%
Commercial & Industrial Rate	2,325	2,503	178	7.66%
Commercial & Industrial Vacant Land	152	183	31	20.39%
Extractive Industry Rate	712	728	16	2.25%
Farm Rate	4,225	4,232	7	0.17%
General Rate	25,431	26,878	1,447	5.69%
Vacant Land General	1,254	1,294	40	3.19%
Vacant Land FZ and RCZ	1,758	1,760	2	0.11%
Vacant Land GRZ	1,374	1,189	(185)	-13.46%
Residential Retirement Villages	283	327	44	15.55%
Total amount to be raised by general rates	37,516	39,094	1,580	4.21%

* highlighted figures are subject to change

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	%
Commercial & Industrial Rate	703	716	13	1.85%
Commercial & Industrial Vacant Land	51	50	(1)	-1.96%
Extractive Industry Rate	21	21	0	0.00%
Farm Rate	1,228	1,225	(3)	-0.24%
General Rate	14,788	15,143	355	2.40%
Vacant Land General	573	623	50	8.73%
Vacant Land FZ and RCZ	765	741	(24)	-3.14%
Vacant Land GRZ	664	553	(111)	-16.72%
Residential Retirement Villages	325	343	18	5.54%
Total number of assessments	19,118	19,415	297	1.55%

* highlighted figures are subject to change

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	%
Commercial & Industrial Rate	644,246	644,977	731	0.11%
Commercial & Industrial Vacant Land	31,625	35,410	3,785	11.97%
Extractive Industry Rate	94,807	90,217	(4,590)	-4.84%
Farm Rate	2,251,513	2,097,326	(154,187)	-6.85%
General Rate	10,569,955	10,389,185	(180,770)	-1.71%
Vacant Land General	260,686	250,087	(10,599)	-4.07%
Vacant Land FZ and RCZ	730,860	680,367	(50,493)	-6.91%
Vacant Land GRZ	285,625	229,873	(55,752)	-19.52%
Residential Retirement Villages	130,570	140,335	9,765	7.48%
Total value of land	14,999,887	14,557,777	(442,110)	-2.95%

* highlighted figures are subject to change

4.1.1(g) 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	
			\$	%
Waste Management	118	113	(5)	-4.24%
Domestic Waste Collection	256	253	(3)	-1.17%
Kerbside Green waste	95	99	4	4.21%
State Landfill Levy Charge	65	79	14	21.54%
Total	534	544	10	1.87%

* highlighted figures are subject to change

4.1.1(h) 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	
			\$	%
Waste Management	2,175,920	2,156,440	(19,480)	-0.90%
Domestic Waste Collection	3,931,392	3,920,235	(11,157)	-0.28%
Kerbside Green waste	496,280	570,141	73,861	14.88%
Commercial Garbage	179,220	182,310	3,090	1.72%
State Landfill Levy Charge	1,200,355	1,489,360	289,005	24.08%
Total	7,983,167	8,318,486	335,319	4.20%

* highlighted figures are subject to change

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

	2024/25 \$'000	2025/26 \$'000	Change	
			\$'000	%
General Rates	37,516	39,094	1,578	4.21%
Waste and garbage services	7,983	8,318	335	4.20%
Supplementary rates and charges	979	459	(520)	-53.12%
Revenue in lieu of rates	1,119	1,160	41	3.66%
Total Rates and charges	47,597	49,031	1,434	3.01%

4.1.1(j) Fair Go Rates System Compliance

Moorabool 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 \$'000s	\$ 37,516	\$ 39,094
Number of rateable properties	19,118	19,415
Base Average Rate	\$ 1,910	\$ 1,962
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$ 1,962	\$ 2,021
Maximum General Rates and Municipal Charges Revenue	\$ 37,516,000	\$ 39,241,780
Budgeted General Rates and Municipal Charges Revenue	\$ 37,516,000	\$ 39,094,000
Budgeted Supplementary Rates	\$ 979,000	\$ 459,000
Budgeted Total Rates and Municipal Charges Revenue	\$ 38,495,000	\$ 39,553,000

* highlighted figures are subject to change

4.1.1(k) 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 (2025/26 estimated \$459,000 and 2024/25: \$979,000)

- 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(l) Differential rates

Rates to be levied

Each differential rate will be determined by multiplying the Capital Improved Value of each rateable land (categorised by the characteristics described below) by the relevant percentages indicated above.

Council considers that each differential rate will contribute to the equitable and efficient carrying out of Council functions. Details of the objectives of each differential rate, the types of classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

General LandDefinition:

General Land is any land:

- on which a dwelling is lawfully erected and occupied for the principal purpose of physically accommodating persons; and
- which does not have the characteristics of:
 - Commercial and Industrial Land;
 - Vacant Commercial and Industrial Land;
 - Extractive Industry Land;
 - Farm Land;
 - Residential Retirement Villages Land;
 - Vacant General Land;
 - Vacant Farming Zone or Rural Conservation Zone; and
 - General Residential Zone Land within the Moorabool Planning Scheme.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public
2. Development and provision of health and
3. Provision of general support services.

Use and Level of Differential Rate:

The differential rate will be used to fund those 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.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

All buildings which are lawfully erected on the land.

Residential Retirement LandDefinition:

Residential Retirement Land is any land within the meaning of 'retirement village land' under section 3 of the *Retirement Villages Act 1986*.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health
3. Provision of general support services.

To ensure that the Residential Retirement Land rate is lower than the General Land rate in recognition of the services and infrastructure undertaken by the retirement village sector.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those 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.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the end of the Financial Year.

Commercial/Industrial LandDefinition:

Commercial/Industrial Land is any land which is lawfully used:

- for the principal purpose of carrying out the manufacturing or productions of goods; or
- for the principal purpose of carrying out trade in goods or services.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

To ensure that such rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, having regard to the capacity of such land to be used to yield income and the demands such land make on Council's infrastructure. The differential rate also recognises that Council rates and charges may be claimed as a tax deduction.

Types and Classes:

Rateable land having the relevant characteristics described in the above definition.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those 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.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool

Planning Scheme Zoning:

The zoning applicable to rateable land within this category, as determined by consulting maps referred to in the Moorabool Planning Scheme.

Types of Buildings:

All buildings which are lawfully erected on the land.

Vacant Commercial/Industrial LandDefinition:

Vacant Commercial/Industrial land is any land:

- located within an Industrial or Business zone under the Moorabool Planning scheme; and
- which is vacant; or
- not lawfully developed for the principal purpose of carrying out the manufacturing or production of goods or trade in goods or services; and
- which does not have the characteristics of Vacant General Land, Vacant Farming Zone or Rural Conservation Zone Land or General Residential Zone Land.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

To encourage the development of land for commercial and industrial purposes.

To discourage land banking and ensure an adequate supply of Commercial and Industrial zoned land to meet market demand.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget

The level of the differential rate is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

Any buildings that are not lawfully erected on the land.

Extractive Industry LandDefinition:

Extractive Industry Land is any land:

- which is used primarily for the purpose of extraction, removal or treatment of minerals, earth or stone;
- on which activities of the extraction, removal or treatment of minerals, earth or stone has been discontinued but which has not yet been rehabilitated to environmental standards as required by law.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

To ensure that such rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, having regard to the capacity of such land to be used to yield income and the demands such land make on Council's infrastructure. The differential rate also recognises that Council rates and charges may be claimed as a tax deduction.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those 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.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the end of the Financial Year.

Farm LandDefinition:

Farm Land is any rateable land within the meaning of 'farm land' as defined by section 2(1) of the *Valuation of Land Act 1960*.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

To provide economic support and relief to farmers.

To encourage further development and appropriate use of Farm Land, as defined under the Valuation of Land Act 1960.

To encourage persons engaged in farming activities (as referred to in the definition of 'farm land' in the Act) to further develop farm land and value-add to their products in the local community to create more employment opportunities in the industry.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those 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.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

All buildings which are now constructed on the land or which are constructed prior to the end of the Financial Year.

Vacant General LandDefinition:

Vacant General Land is any land;

- on which no building is lawfully erected; and
- which does not have the characteristics of:
 - Vacant Commercial/Industrial Land; or
 - Vacant Farming Zone, Rural Conservation Zone; or
 - Vacant General Residential Zone Land in the Moorabool Planning Scheme.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

To encourage development of Vacant General Land.

To discourage land banking and ensure an adequate supply of appropriately zoned land to meet market demand.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those 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.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

Any buildings that are not lawfully erected on the land.

Vacant Farming Zone or RuralDefinition:

Vacant Farming Zone or Rural Conservation Zone land within the Moorabool Planning Scheme is any land;

- on which no building is lawfully erected; and
- which is located within the Farm Zone or Rural Conservation Zone under the Moorabool Planning Scheme; and
- which does not have the characteristics of Farm Land.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

Specifically, the objective of the vacant Farming Zone or Rural Conservation Zone rate category is to recognize the lower likelihood of development on this type of land as a result of planning and development restrictions or other encumbrances which limit the development opportunities and use of the land.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those items of expenditure described in the Budget adopted by Council.

The level of the differential rate is set at 1.00 and is the level which Council considers is necessary to achieve the objectives specified above.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

Any buildings that are not lawfully erected on the land.

Vacant General Residential Zone LandDefinition:

Vacant General Residential Zone Land is any land:

- on which no dwelling is lawfully erected; and
- which is located within the General Residential Zone under the Moorabool Planning Scheme.

Objective:

To ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including the –

1. Construction and maintenance of public infrastructure; and
2. Development and provision of health and community services; and
3. Provision of general support services.

To encourage the development of land for residential purposes.

To discourage land banking, and ensure an adequate supply of residential zoned land to meet the market demand.

Use and Level of Differential Rate:

The differential rate will be used to fund some of those 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.

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the Moorabool Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

Any buildings that are not lawfully erected on the land.

Proposals to enter into leases of land owned or managed by Council

This section presents a summary of Council's proposal to lease land to external parties in the 2024-25 financial year

Leases for Council owned and managed land

Council leases land, including buildings, in compliance with section 115 of the Local Government Act (2020)

Section 115 - Lease of Land

1. A Council's power to lease any land to any person is limited to leases for a term of 50 years or less.
2. Subject to any other Act, and except where section 116 applies, if a Council leases any land to any person subject to any exceptions, reservations, covenants and conditions, it must comply with this section.
3. A Council must include any proposal to lease land in a financial year in the budget, where the lease is -
 - a. for one year or more and-
 - i. the rent for any period of the lease is \$100 000 or more a year; or
 - ii. the current market rental value of the land is \$100 000 or more a year; or
 - b. for 10 years or more.
4. If a Council proposes to lease land that is subject to subsection (3) and that was not included as a proposal in the budget, the Council must undertake a community engagement process in accordance with the Council's community engagement policy in respect of the proposal before entering into the lease.

Land owned by Council

Council proposes entering into the following lease of land owned by Council during the 2025/26 financial year:

Land:	7 Taverner Street, comprising: Lot 1 on Plan TP864040E, Vol 628 Folio 583 CA 14 Section 11 Township of Bacchus Marsh Parish Vol 5402 Folio 275
Tenant:	Bacchus Marsh Lawn Tennis Club
Commencement Date:	To be confirmed
Term:	10 years
Rent:	As per adopted schedule of fees and charges
Permitted Use:	Tennis club and function space
Special Conditions:	

4.1.2 Statutory fees and fines

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Asset management	81	75	(6)	-7.41%
Community health and safety	576	791	215	37.43%
Statutory building services	7	7	0	0.00%
Statutory planning services	500	590	90	18.00%
Other	181	181	0	0.00%
Total statutory fees and fines	1,344	1,644	299	22.28%

Statutory fees and fines (\$0.299 million increase)

Includes statutory fees that relate to fees and fines levied in accordance with legislation and includes animal registrations, Health Act registrations, parking fines and other local law infringements. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees are forecast to increase by 22.3% or \$0.299 million compared to the 2024/25 forecast actual. The main increase relate to local law enforcement (\$0.215 million).

A detailed listing of statutory fees is included in Section 6.

4.1.3 User fees

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Asset management	96	86	(10)	-9.95%
Child, youth and family services	10	-	5	47.19%
Community health and safety	623	561	(61)	-9.86%
Engineering services	615	550	(65)	-10.57%
Environmental & sustainable management	606	610	4	0.71%
Statutory building services	240	325	85	35.42%
Statutory planning services	38	48	10	26.32%
Other	250	272	22	8.74%
Total user fees	2,477	2,467	(10)	-0.40%

User fees (\$0.01 million decrease)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of leisure and other community facilities. In setting the Budget, the key principle for determining the level of user charges has been to ensure that increases recognise equity issues and market levels.

User charges are projected to decrease by 0.4% or \$10 thousand less than the 2024/25 forecast actual.

A detailed listing of user fees is included in Section 6.

4.1.4 Grants

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

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000 %	
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	11,093	11,363	270	2%
State funded grants	18,190	12,054	(6,136)	-34%
Total grants received	29,283	23,417	(5,866)	-20%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Victoria Grants Commisson	8,837	9,107	270	3%
Recurrent - State Government				
School Crossing Supervisors	125	111	14	-11%
Libraries	317	297	(20)	-6%
Maternal and child health	1,391	1,070	(321)	-23%
Kinder Enrolments	64	64	-	0%
Other	(57)	169	226	-396%
Total recurrent grants	10,677	10,818	141	1%
Non-recurrent - State Government				
Emergency management	-	-	-	100%
Families and youth	101	-	(101)	-100%
Environment and health	5	-	(5)	-100%
Other	875	-	(875)	-100%
Total non-recurrent grants	981	-	(981)	-100%
Total operating grants	11,658	10,818	(840)	-7%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	2,256	2,256	-	0%
Recurrent - State Government				
Other	-	-	-	100%
Total recurrent grants	2,256	2,256	-	0%
Non-recurrent - State Government				
Community and recreational facilities	15,369	6,529	(8,840)	-58%
Local roads	-	3,815	3,815	100%
Other				
Community and recreational facilities	-	-	-	100%
Total non-recurrent grants	15,369	10,343	(5,026)	-33%
Total capital grants	17,625	12,599	(5,026)	-29%
Total Grants	29,283	23,417	(5,866)	-20%

4.1.4(a) Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers.

Overall, the level of operating grants has decreased by 7% or \$0.84 million compared to the 2024/25 forecast actual.

This is mainly due to one-off grants not being budgeted for.

4.1.4(b) Capital grants include all monies received from other levels of Government including State and Federal for the purposes of funding the capital works program. Overall, the level of capital grants has been decreased by 29% or \$5.026 million compared to the 2024/25 forecast actual.

4.1.5 Contributions

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Monetary	6,710	1,480	(5,230)	-77.94%
Non-monetary	7,500	7,500	-	-
Total contributions	14,210	8,980	(5,230)	-36.81%

Contributions - monetary (\$5.23 million decrease)

Monetary contributions predominantly relate to monies paid by developers (Development Contributions) in regard to road infrastructure, drainage, community facilities and recreation. These amounts are paid in accordance with planning permits issued for property, subdivision development and precinct structure plans.

Contributions - non-monetary assets (\$Nil change)

Non-monetary contributions relate to the transfer of subdivision assets such as roads, footpaths and reserves from developers (Development Contributions) to Council. Upon transfer of these assets, Council assumes ownership and becomes responsible for their maintenance and eventual reconstruction. The transfer of these assets to Council does not represent a cash inflow to Council but create future liabilities for the Council.

4.1.6 Other income

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Interest	1,794	1,316	(478)	-26.64%
Reimbursements, rebates and recoveries	447	441	(6)	-1.34%
Other rent	220	223	3	1.36%
Royalties	91	91	-	0.00%
Other	500	226	(274)	-54.80%
Total other income	3,052	2,297	(755)	-24.74%

Other income (\$0.755 million decrease)

2025/26 budget expects a decrease in the interest rates on term deposits of 27% or \$0.478 million bringing lower interest income compared to 2024/25 levels.

Other decreases include one off amounts included in the 2024/25 forecast including election income, storm recovery and insurance proceeds.

4.1.7 Employee costs

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Wages and salaries	23,159	23,964	805	3.48%
Work cover	526	602	76	14.45%
Casual staff	423	501	78	18.44%
Superannuation	2,914	3,169	255	8.75%
Fringe benefits tax	5	12	7	140.00%
Total employee costs	27,027	28,248	1,221	4.52%

Employee costs (\$1.221 million increase)

Employee costs are forecast to increase by 4.5% or \$1.221 million compared to 2024/25. This increase is primarily driven by vacant positions and staff turnover in the 2024/25 year as well as the provisions within the EBA, oncost increases and the cost of additional FTEs related to the Strategic Resource Plan.

4.1.8 Materials and services

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Materials and services	2,711	2,213	(498)	-18.37%
Contract payments	12,170	12,020	(150)	-1.24%
Building maintenance	774	790	17	2.13%
General maintenance	573	453	(121)	-21.02%
Utilities	640	657	17	2.62%
Office administration	942	924	(18)	-1.90%
Information technology	1,992	2,175	182	9.16%
Insurance	1,006	1,099	93	9.19%
Consultants	2,071	732	(1,339)	-64.66%
Agency staff	176	-	(176)	-100.00%
Community grants and advances	946	864	(82)	-8.71%
Total materials and services	24,001	21,925	(2,076)	-8.65%

Materials and services (\$2.076 million decrease)

Materials and consumables includes payments to contractors for the provision of services such as contracts for garbage collection, infrastructure maintenance, building maintenance, the purchases of consumables, insurances, and utility costs.

Materials and services are forecast to decrease by 9% or \$2.076 million compared to the forecast for 2024/25.

The budgeted decrease is related to one off project costs incurred, agency staff required to fill employee vacancies.

4.1.9 Depreciation

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Property	2,750	3,212	462	16.80%
Plant & equipment	1,560	1,524	- 36	-2.31%
Infrastructure	11,589	11,680	91	0.79%
Total depreciation	15,899	16,416	517	3.25%

Depreciation (\$0.517 million increase)

Depreciation is an accounting measure to allocate the value of the use of an asset over its useful life. The expected 2025/26 increase reflects the high value of Council's assets and the full year effect of depreciation from assets constructed and acquired as part of the 2024/25 capital works program.

4.1.10 Other expenses

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	92	93	0	0.43%
Auditors' remuneration - Internal	46	54	8	16.48%
Councillors' allowances	350	390	40	11.43%
Operating lease rentals	46	50	4	8.70%
Bank fees	40	40	-	0.00%
Other	97	87	(10)	-10.34%
Total other expenses	671	714	42	6.26%

Other expenses (\$0.042 million increase)

Other expenses relate to a range of unclassified items including Councillor allowances, Audit Committee sitting fees, audit expenses, bank fees, leases, bad debts and associated recovery costs.

The increase relates to the annual adjustment of Councillor Allowances.

4.2 Balance Sheet

4.2.1 Assets

Current Assets (\$4.814 million decrease) and Non-Current Assets (\$16.057 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less.

Trade and other receivables are monies owed to Council by ratepayers and others. Short term debtors are expected to remain at the same level as 2024/25.

Other assets includes items such as prepayments for expenses that Council has paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services and other revenues due to be received in the next 12 months.

The category of Property, infrastructure, plant and equipment predominantly represents the value of Council's land, building, roads and landfill assets. The increase in this category is due to gifted assets and from assets constructed and acquired by Council as part of the annual Capital Works program.

4.2.2 Liabilities

4.2.2(a) Current Liabilities (\$19.151 million decrease) and Non Current Liabilities (\$12.569 million increase)

Trade and other payables are those to whom Council owes money as at 30 June. These liabilities are budgeted to remain at that of the 2024/25 forecast levels.

Provisions include accrued long service leave, annual leave and rostered days off owing to employees. These employee entitlements are only expected to increase marginally due to more active management of entitlements.

Interest-bearing loans and borrowings are borrowings of Council. Council is budgeting to repay loan principal of \$26.885 million over the year, whilst borrowing \$20 million.

4.2.3 Borrowings

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

	Forecast Actual 2024/25 \$	Budget 2025/26 \$	Projections	
			2026/27 \$	2027/28 \$
Amount borrowed as at 30 June of the prior year	30,661	32,020	25,135	27,552
Amount proposed to be borrowed	2,025	20,000	4,966	12,563
Amount projected to be redeemed	(666)	(26,885)	(2,548)	(3,228)
Amount of borrowings as at 30 June	32,020	25,135	27,552	36,887

Council proposes to refinance current variable rate loans to fixed rate loans during 2025/26. There are no new borrowings for the budgeted year.

4.3 Statement of changes in Equity

4.3.1 Reserves

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
2026				
<u>Statutory reserves</u>				
Car park reserve	76	-	-	76
Recreation facilities	2,497	-	196	2,692
Storm water management	73	-	-	73
Capital works contributions reserve	-	-	-	-
Developer contribution reserve	1,411	1,100	1,480	1,790
<u>Discretionary reserves</u>				
Industrial estate	631	-	-	631
Closed landfill	1,323	-	100	1,423
Defined benefits	811	-	-	811
Community seed funding	2	-	-	2
LGFV loan repayment reserve	4,476	4,476	-	0
Maddingley brown coal reserve	483	-	-	483
Wind farm dilapidation deeds reserve	70	-	-	70
Total statutory and other reserves	11,851	5,576	1,775	8,051

Car park reserve

The purpose of this reserve is to provide improved parking facilities in urban areas.

Recreation facilities reserve

The purpose of this reserve is to provide funding for recreational facilities. Funded from developer contributions this reserve requires that recreation facilities be established within the proximity of the relevant new subdivision.

Industrial estate reserve

The purpose of this reserve is to fund future opportunities for industrial subdivision or economic development activity of a capital nature in and around Bacchus Marsh. This reserve is funded from the net proceeds of land sold in the Council developed Industrial Estate (the final parcel of land sold was in the 2013/14 financial year).

Storm water management reserve

The purpose of this reserve is to provide funding for future storm water management works which will be required for future subdivisions at the western end of Holts Lane in Darley.

Closed landfill reserve

The purpose of this reserve is to provide funding for future site remediation works related to closed landfills within Moorabool Shire.

Defined benefits reserve

The purpose of this reserve is to provide funding for future liability calls related to the Defined Benefits Superannuation scheme.

Community seed funding reserve

The purpose of this reserve is to provide a funding platform for the planning and advancement of future capital works projects.

Capital works contributions reserve

The purpose of this reserve is to provide funding for future capital works, such as road works, associated with specific developments funded by contributions from the developer.

Developer contribution reserve

The purpose of this reserve is to provide funding for various agreed infrastructure requirements arising from new developments and is funded from developer contributions.

Local Government Funding Vehicle (LGFV) loan repayment reserve

The purpose of this reserve is to provide funding for the repayment of the principal component of loans held through the LGFV. These loans are interest only until maturity.

Maddingley brown coal reserve

The purpose of this reserve is to provide funding for the maintenance of the local road network between the Maddingley Brown Coal site and the Western Freeway, Bacchus Marsh.

Wind farm dilapidation deeds reserve

The purpose of this reserve is to provide for remediation works for Council assets that have had accelerated deterioration in their condition as a result of construction activity at Wind Farms.

4.3.2 Equity

Equity (\$17.825 million increase)

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

Other reserves are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council to be separately disclosed.

A net movement of \$-3.8 million is budgeted for in 2025/26.

Accumulated surplus which is the value of all net assets less Reserves that have accumulated over time. The increase in accumulated surplus of \$21.625 million results directly from the operating surplus for the year of \$17.825 million, net the movement of \$-3.8 million in other reserves.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Operating activities (\$7.424 million decrease)

These activities refer to the cash inflows and outflows from Council's main business activities of providing services, raising revenue and meeting expenses. The net cash flows from operating activities does not equal the surplus for the year as the expected revenues and expenses of the Council include non-cash items which are excluded from the Statement of Cash Flows.

4.4.2 Net cash flows provided by/used in investing activities

Investing activities (\$8.3 million decrease)

These activities refer to cash used in the purchase of assets that will deliver value in the future. These activities also provides information on Council's capital works investment, cash investments and proceeds from the sale of assets.

4.4.3 Net cash flows provided by/used in financing activities

Financing activities (\$8.303 million decrease)

These activities refer to the drawing or repayment of borrowings and associated costs, including leases, to finance Council's capital commitments. For 2024/25 principal repayments of \$0.666 million and new borrowings of \$2.025 million are anticipated. New borrowings for 2025/26 are expected to be \$20 million with principal repayments of \$26.885 million.

4.5 Capital works program

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.

The capital works projects are grouped by class and include the following:

- Current Budget
- Works carried forward from the 2024/25 year

4.5.1 Summary

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Property	8,632	14,337	5,704	66.08%
Plant and equipment	6,031	2,434	(3,597)	-59.64%
Infrastructure	20,971	21,087	116	0.55%
Total	35,634	37,858	2,224	6.24%

Capital spend has increased by \$2.224 million from the forecast actual for 2024/25. At the end of each financial year there are projects which are either incomplete or not commenced due to factors including planning issues, weather delays and extended consultation.

For the 2024/25 year it is forecast that \$10.869 million of capital works will be incomplete and be carried forward into the 2025/26 year. A detailed listing of carried forward works can be seen in section 4.5.3.

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	14,337	13,901	436	-	-	5,000	-	9,337	-
Plant and equipment	2,434	260	2,174	-	-	-	-	2,434	-
Infrastructure	21,087	6,895	12,886	1,305	-	7,599	-	13,488	-
Total	37,858	21,056	15,496	1,305	-	12,599	-	25,258	-

The total Capital Improvement Program for 2025/26 is \$37.858 million (includes an estimated \$10.869 million in works carried over from 2024/25). Of this total, \$21.056 million relates to new works, \$15.496 million relates to the renewal of assets, and \$1.305 million is for the upgrade of assets.

4.5.1(a) Funding Sources

Grants - Capital grants include all monies we have applied to State and Federal Government to deliver the program. Should some of the grants not be successful, the timing on the delivery of these projects may need to be amended. Grants and contributions Council has applied for include Bacchus Marsh Recreation Reserve Community and Multi Sports Hub (\$3.500 million), and Young Street Kindergarten Upgrade (\$1.500 million).

Council Cash - Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$25.258 million will be generated from operations to fund the 2025/26 capital works program.

Borrowings - Council will not take up any loan borrowings in 2025/26 to fund capital projects.

4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
Bacchus Marsh RSL - Replacement of façade beams, gutters and associated flashings	30	-	30	-	-	-	-	30	-
Ballan Council Office - Demolition of old depot buildings	45	-	45	-	-	-	-	45	-
Darley Civic Centre - Replacement of cladding and eaves on Gymnasium	46	-	46	-	-	-	-	46	-
Darley Civic Centre - Replacement of cladding and eaves on main building	37	-	37	-	-	-	-	37	-
Wallace Recreation Reserve - Waterproofing and retiling change rooms	36	-	36	-	-	-	-	36	-
Gordon Public Hall - Architectural design for renovation upgrade	36	-	36	-	-	-	-	36	-
Bacchus Marsh Public Hall - Architectural design for renovation upgrade and accessibility	36	-	36	-	-	-	-	36	-
Mount Egerton Recreation Reserve - Replacement of Rotunda	25	-	25	-	-	-	-	25	-
Bacchus Marsh Racecourse & Recreation Reserve - Internal structural works within the Poultry Club building	55	-	55	-	-	-	-	55	-
Gateway Entrance Signs	45	-	45	-	-	-	-	45	-
CCTV Cameras	30	-	30	-	-	-	-	30	-
Asbestos Removal	15	-	15	-	-	-	-	15	-
Bacchus Marsh Racecourse & Recreation Reserve - Construction of new Community & Multi Sports Hub	3,500	3,500	-	-	-	4,000	-	(500)	-

4.5.2 Current Budget Continued

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Young Street Kindergarten Upgrades	1,500	1,500	-	-	-	1,000	-	500	-
Subtotal-Buildings	5,436	5,000	436	-	-	5,000	-	436	-
TOTAL PROPERTY	5,436	5,000	436	-	-	5,000	-	436	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
Plant, operational vehicles, utes and machinery	1,905	-	1,905	-	-	-	-	1,905	-
Purchase new plant and machinery	100	-	100	-	-	-	-	100	-
Subtotal-Plant, Machinery and Equipment	2,005	-	2,005	-	-	-	-	2,005	-
Computers and Telecommunications									
Replacement of ICT equipment and servers	44	-	44	-	-	-	-	44	-
ICT Strategy Projects	260	260	-	-	-	-	-	260	-
Subtotal-Computers and Telecommunications	304	260	44	-	-	-	-	304	-
Library books									
Library books	125	-	125	-	-	-	-	125	-
Subtotal-Library Books	125	-	125	-	-	-	-	125	-
TOTAL PLANT AND EQUIPMENT	2,434	260	2,174	-	-	-	-	2,434	-
INFRASTRUCTURE									
Roads									
Other Capital Income	-	-	-	-	-	-	-	-	-
Roads to Recovery	-	-	-	-	-	2,256	-	(2,256)	-
Preplanning	350	-	350	-	-	-	-	350	-
Glenmore Road, Mount Wallace - Rip/resheet/reseal (and widen)	939	-	939	-	-	-	-	939	-
Windle Street, Ballan - Reconstruction (and widen)	769	-	769	-	-	-	-	769	-
Ballan-Meredith Road, Morrisons - Rip/resheet/reseal (and widen)	1,176	-	1,176	-	-	-	-	1,176	-
Elaine-Egerton Road, Elaine - Rip/resheet/reseal (and widen)	338	-	338	-	-	-	-	338	-
Steiglitz Street, Ballan - Reconstruction	696	-	696	-	-	-	-	696	-

4.5.2 Current Budget Continued

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Elaine-Mount Mercer Road, Cargerie - Rip/resheet/reseal	370	-	370	-	-	-	-	370	-
Bamganie Road, Elaine - Rip/Resheet/reseal	640	-	640	-	-	-	-	640	-
Reseal Program	1,789	-	1,789	-	-	-	-	1,789	-
Raglan Street, Darley - Gravel shoulder resheet and seal	28	-	28	-	-	-	-	28	-
Westcotts Road, Wallace - Gravel shoulder resheet and seal	176	-	176	-	-	-	-	176	-
Bacchus Marsh-Balliang Road, Rowsley - Gravel shoulder resheet and seal	131	-	131	-	-	-	-	131	-
Ryans Road, Yendon - Gravel road resheet	260	-	260	-	-	-	-	260	-
Old Cartons Lane, Gordon - Gravel road resheet	114	-	114	-	-	-	-	114	-
Tramway Lane, Darley - Gravel road resheet	231	-	231	-	-	-	-	231	-
Buckleys Road, Merrimu - Gravel road resheet	238	-	238	-	-	-	-	238	-
Bences Road, Merrimu - Gravel road resheet	276	-	276	-	-	-	-	276	-
Mount Doran-Egerton Road, Elaine - Gravel road resheet and seal	345	-	345	-	-	-	-	345	-
Main Street, Bacchus Marsh - Kerb renewal	144	-	144	-	-	-	-	144	-
LATM Implementation	2,000	2,000	-	-	-	2,000	-	-	-
Subtotal-Roads	11,009	2,000	9,009	-	-	4,256	-	6,753	-
Bridges									
Bridge Inspections	100	-	100	-	-	-	-	100	-
Minor Bridge Renewals	400	-	400	-	-	-	-	400	-
Subtotal-Bridges	500	-	500	-	-	-	-	500	-
Footpaths and Cycleways									
Main Street, Myrniong - Path renewal with asphalt	135	-	135	-	-	-	-	135	-
Shuter Street, Myrniong - Path renewal with asphalt	112	-	112	-	-	-	-	112	-
Main Street, Bacchus Marsh - Path renewal	550	-	550	-	-	-	-	550	-
Carberry Drive Recreation Reserve, Hopetoun Park - Reconstruction of gravel footpath	109	-	109	-	-	-	-	109	-
Stead Street, Ballan - DDA Upgrades	16	-	-	16	-	-	-	16	-
Steiglitz Street, Ballan - DDA Upgrades	43	-	-	43	-	-	-	43	-
Griffith Street, Maddingley - Shared path on South Side	1,815	1,815	-	-	-	1,815	-	-	-
Subtotal-Footpaths and Cycleways	2,779	1,815	905	59	-	1,815	-	964	-

4.5.2 Current Budget Continued

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Drainage									
Table Train Renewal - Various	144	-	144	-	-	-	-	144	-
Nathan Drive, Darley - Rectification Works	144	-	144	-	-	-	-	144	-
Subtotal-Drainage	288	-	288	-	-	-	-	288	-
Recreational, leisure and community facilities									
Masons Lane Recreation Reserve - Installation of new Athletics Track	1,200	1,200	-	-	-	500	-	700	-
Gordon Recreation Reserve - Masterplan Priorities Implementation	440	-	-	440	-	-	-	440	-
Gordon Township - Installation of Active Recreation Loop and Associated Works	1,101	1,101	-	-	-	679	-	422	-
Subtotal-Recreational, leisure and community facilities	2,741	2,301	-	440	-	1,179	-	1,562	-
Parks, Open Space and Streetscapes									
Carberry Drive Recreation Reserve, Hopetoun Park - Playground renewal	216	-	216	-	-	-	-	216	-
Carberry Drive Recreation Reserve, Hopetoun Park - Upgrades	378	-	-	378	-	50	-	328	-
Bacchus Marsh Racecourse & Recreation Reserve - Construction of new Community Dog Park	600	600	-	-	-	300	-	300	-
Bacchus Marsh Racecourse & Recreation Reserve - BMX Track Asphaltting Berms	180	180	-	-	-	-	-	180	-
Subtotal-Parks, Open Space and Streetscapes	1,374	780	216	378	-	350	-	1,024	-
Other Infrastructure									
Forward Design Program	200	-	-	200	-	-	-	200	-
Small Town Improvements - Myrniong	128	-	-	128	-	-	-	128	-
Minor Capital Works	100	-	-	100	-	-	-	100	-
Subtotal-Other Infrastructure	428	-	-	428	-	-	-	428	-
TOTAL INFRASTRUCTURE	19,119	6,895	10,918	1,305	-	7,599	-	11,520	-
TOTAL NEW CAPITAL WORKS	26,989	12,155	13,528	1,305	-	12,599	-	14,389	-

4.5.3 Works carried forward from the 2024/25 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
BM Racecourse Reserve Stage 2 – Pavilion	6,364	6,364	-	-	-	-	-	6,364	-
Library Facility, Ballan - Construction	2,060	2,060	-	-	-	-	-	2,060	-
Bacchus Marsh Indoor Recreation Facility	477	477	-	-	-	-	-	477	-
Subtotal-Buildings	8,901	8,901	-	-	-	-	-	8,901	-
TOTAL PROPERTY	8,901	8,901	-	-	-	-	-	8,901	-
INFRASTRUCTURE									
Roads									
Deferred Borrowings	-	-	-	-	-	-	-	-	-
Griffith Street, Maddingley	14	-	14	-	-	-	-	14	-
Seereys Track, Coimadai	48	-	48	-	-	-	-	48	-
Short Street Intersection	5	-	5	-	-	-	-	5	-
Preplanning	(141)	-	(141)	-	-	-	-	(141)	-
Subtotal-Roads	(74)	-	(74)	-	-	-	-	(74)	-
Bridges									
Woolpack Road, Bacchus Marsh - Bridge Replacement	1,500	-	1,500	-	-	-	-	1,500	-
Subtotal-Bridges	1,500	-	1,500	-	-	-	-	1,500	-
Footpaths and Cycleways									
Lyndhurst Street, Gordon - Path Construction	59	-	59	-	-	-	-	59	-
Main Street, Bacchus Marsh - Footpaths	175	-	175	-	-	-	-	175	-
Subtotal-Footpaths and Cycleways	234	-	234	-	-	-	-	234	-
Drainage									
Connor Court, Bacchus Marsh	140	-	140	-	-	-	-	140	-
Halletts Way/Carey Crescent, Bacchus Marsh - Drainage Works	69	-	69	-	-	-	-	69	-
Gordon Township Drainage Works	69	-	69	-	-	-	-	69	-
Subtotal-Drainage	278	-	278	-	-	-	-	278	-

4.5.3 Works carried forward from the 2024/25 year continued

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Other Infrastructure									
Community Christmas Decorations	30	-	30	-	-	-	-	30	-
Subtotal-Other Infrastructure	30	-	30	-	-	-	-	30	-
TOTAL INFRASTRUCTURE	1,968	-	1,968	-	-	-	-	1,968	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2024/25	10,869	8,901	1,968	-	-	-	-	10,869	-

6 Summary of Planned Capital Works Expenditure For the years ending 30 June For the years ending 30 June 2027, 2028 & 2029

26/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
total Land	-	-	-	-	-	-	-	-	-	-
Buildings	20,363	20,000	363	-	-	20,363	17,500	-	363	2,500
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
total Buildings	20,363	20,000	363	-	-	20,363	17,500	-	363	2,500
total Property	20,363	20,000	363	-	-	20,363	17,500	-	363	2,500
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	2,005	-	2,005	-	-	2,005	-	-	2,005	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	1,106	310	796	-	-	1,106	-	-	1,106	-
Library books	128	-	128	-	-	128	-	-	128	-
total Plant and Equipment	3,239	310	2,929	-	-	3,239	-	-	3,239	-
Infrastructure										
Roads	11,802	-	9,322	-	2,480	11,802	2,435	-	6,901	2,466
Bridges	847	-	847	-	-	847	-	-	847	-
Footpaths and cycleways	296	-	242	-	54	296	-	-	296	-
Drainage	605	-	605	-	-	605	-	-	605	-
Recreational, leisure and community facilities	4,136	1,410	726	-	2,000	4,136	3,500	-	636	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	2,740	2,200	-	-	540	2,740	1,000	-	1,740	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	596	351	35	-	210	596	-	-	596	-
total Infrastructure	21,024	3,961	11,779	-	5,284	21,024	6,935	-	11,623	2,466
total Capital Works Expenditure	44,626	24,271	15,071	-	5,284	44,626	24,435	-	15,225	4,966

6 Summary of Planned Capital Works Expenditure For the years ending 30 June For the years ending 30 June 2027, 2028 & 2029 Continued

27/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
total Land	-	-	-	-	-	-	-	-	-	-
Buildings	25,368	25,000	368	-	-	25,368	12,500	-	368	12,500
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
total Buildings	25,368	25,000	368	-	-	25,368	12,500	-	368	12,500
total Property	25,368	25,000	368	-	-	25,368	12,500	-	368	12,500
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	2,005	-	2,005	-	-	2,005	-	-	2,005	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	386	340	46	-	-	386	-	-	386	-
Library books	132	-	132	-	-	132	-	-	132	-
total Plant and Equipment	2,523	340	2,183	-	-	2,523	-	-	2,523	-
Infrastructure										
Roads	9,543	-	9,435	-	108	9,543	2,563	-	6,917	63
Bridges	858	-	858	-	-	858	-	-	858	-
Footpaths and cycleways	2,799	2,500	245	-	54	2,799	2,500	-	299	-
Drainage	613	-	613	-	-	613	-	-	613	-
Recreational, leisure and community facilities	2,950	215	735	-	2,000	2,950	3,000	-	(50)	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	4,556	4,000	-	-	556	4,556	4,000	-	556	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	577	362	-	-	215	577	-	-	577	-
total Infrastructure	21,895	7,077	11,885	-	2,933	21,895	12,063	-	9,769	63
total Capital Works Expenditure	49,786	32,417	14,436	-	2,933	49,786	24,563	-	12,660	12,563

6 Summary of Planned Capital Works Expenditure For the years ending 30 June For the years ending 30 June 2027, 2028 & 2029 Continued

28/29	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	7,879	7,500	379	-	-	7,879	7,500	-	379	-
Heritage Buildings	-	-	-	-	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	7,879	7,500	379	-	-	7,879	7,500	-	379	-
Total Property	7,879	7,500	379	-	-	7,879	7,500	-	379	-
Plant and Equipment										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	2,005	-	2,005	-	-	2,005	-	-	2,005	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	418	370	48	-	-	418	-	-	418	-
Library books	135	-	135	-	-	135	-	-	135	-
Total Plant and Equipment	2,558	370	2,188	-	-	2,558	-	-	2,558	-
Infrastructure										
Roads	9,826	-	9,716	-	110	9,826	1,974	-	7,796	56
Bridges	883	-	883	-	-	883	-	-	883	-
Footpaths and cycleways	2,807	2,500	252	-	55	2,807	2,500	-	307	-
Drainage	631	-	631	-	-	631	-	-	631	-
Recreational, leisure and community facilities	6,453	221	757	-	5,475	6,453	2,500	-	3,953	-
Waste management	-	-	-	-	-	-	-	-	-	-
Parks, open space and streetscapes	4,570	4,000	-	-	570	4,570	4,000	-	570	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	830	371	35	-	424	830	-	-	830	-
Total Infrastructure	26,000	7,092	12,274	-	6,634	26,000	10,974	-	14,970	56
Total Capital Works Expenditure	36,437	14,962	14,841	-	6,634	36,437	18,474	-	17,907	56

Financial performance indicators

1. 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.

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
						2026/27	2027/28	2028/29	+/-
Governance									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	46	47	48	49	50	51	
Roads									
Sealed local roads below intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	96%	97%	97%	98%	98%	98%	
Statutory planning									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	80%	81%	84%	85%	87%	92%	
Waste management									
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	4	41%	42%	43%	46%	48%	50%	

Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
						2026/27	2027/28	2028/29	+/-
Liquidity									
Working Capital	Current assets / current liabilities	5	74%	76%	112%	112%	120%	128%	
Obligations									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	104%	149%	102%	110%	90%	106%	
Ability									
Rate concentration	Rate revenue / adjusted underlying revenue	7	68%	57%	72%	72%	72%	73%	
Efficiency									
Expenditure level	Total expenses / no. of property assessments	8	\$3,926	\$3,656	\$3,615	\$3,754	\$3,736	\$3,779	

1. 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	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections			Trend
						2026/27	2027/28	2028/29	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-24.58%	-2.95%	-2.19%	-2.64%	0.03%	0.00%	
Liquidity									
Unrestricted cash	Unrestricted cash / current liabilities	10	-17.37%	30.01%	31.33%	49.12%	58.78%	67.78%	
Liabilities									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	11	67.29%	67.96%	51.26%	53.00%	66.96%	55.83%	
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		3.14%	3.85%	57.30%	6.91%	8.01%	9.41%	
Debt to revenue	Non-current liabilities / own source revenue		19.42%	19.64%	41.79%	42.68%	53.94%	44.23%	
Efficiency									
Rates effort	Rate revenue / CIV of rateable properties in the municipality	12	0.43%	0.31%	0.34%	0.34%	0.35%	0.36%	
Revenue level									
Revenue level	Total rate revenue / no. of property assessments	13	\$1,805	\$1,977	\$2,042	\$2,114	\$2,173	\$2,236	

Notes to indicators

Satisfaction with community consultation and engagement

Monitors the community's perception of whether council decisions made and implemented had community input. High or increasing satisfaction suggests an improvement in the effectiveness of council's consultation and engagement strategies and decision-making practices. Council is getting improvement in this area.

Sealed local roads below the intervention level

Assessment of the degree to which Council maintains high-quality infrastructure. Lower proportion of roads above the renewal intervention level suggests a high-quality road network.

Planning applications decided within the relevant required time

Significant investment in process and system improvements has provided Council the ability to process applications more efficiently.

Kerbside collection waste diverted from landfill

Assessment of the extent to which council promotes community environmental outcomes. Higher volume of waste diverted away from landfill suggests an effective waste collection system. Council is committed to improve in this area.

Working Capital

The proportion of current liabilities represented by current assets. Working capital is forecast to increase over the next four years.

Asset renewal

This percentage indicates the extent of Council's renewals against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100 indicates Council is maintaining its existing assets, while a percentage less than 100 means its assets are deteriorating faster than they are being renewed and future capital expenditure will be required to renew assets.

Rates concentration

Reflects extent of reliance on rate revenues to fund all of Council's on-going services. Trend indicates Council will become more reliant on rate revenue compared to all other revenue sources.

Expenditure level

Assessment of whether resources are being used efficiently to deliver services. Council is committed to minimising the burden on residents and has targeted only minimal increases to this metric.

Adjusted underlying result

This indicator of the sustainable operating result required to enable Council to continue to provide core services and meet its objectives. There is a positive trend in later years showing Council commitment to sustainable growth.

Unrestricted Cash

Assessment of council's abilities to pay bills on time. Higher unrestricted cash relative to liabilities suggests councils are able to pay bills in a timely manner.

Debt compared to rates

Trend indicates Council's reducing reliance on debt against its annual rate revenue through redemption of long term debt.

Rates effort

Assessment of whether councils set rates at an appropriate level. Lower proportion of rate revenue suggests a reduced rate burden on the community.

Revenue level

Assessment of whether resources are being used efficiently to deliver services

6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2023/24.

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

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Asset Management								
Map Sales								
Shire Maps	Council Fee (GST Applies)	39.09	3.91	43.00	Each	40.00	4.00	44.00
Information and Permit Services for Assets								
Property and Drainage Information	Statutory Fee (No GST)			as per regulations	Per Request			as per regulations
Storm Water Information Only (Other Design Income)	Statutory Fee (No GST)			as per regulations	Per Request			as per regulations
Asset Protection Permit - Residential	Council Fee (No GST)	233.00	0.00	233.00	Per Permit	240.00	0.00	240.00
Asset Protection Permit - Commercial/Industrial	Council Fee (No GST)	300.00	0.00	300.00	Per Permit	309.00	0.00	309.00
Standpipes								
Security Deposit (All Key Types)	Council Fee (No GST)	50.00	0.00	50.00	Flat Rate	50.00	0.00	50.00
Permanent Account Administration Fee	Council Fee (GST Applies)	27.00	2.70	29.70	Per Account	27.82	2.78	30.60
Pre-Paid Account Administration Fee	Council Fee (GST Applies)	14.00	1.40	15.40	Per Account	14.45	1.45	15.90
Sale of Treated Water (Permanent or Pre Paid Account)	Council Fee (No GST)	7.50	0.00	7.50	Per Kl	7.70	0.00	7.70
Sale of Untreated Water (Channel or Bore Water) (Permanent or Pre Paid Account)	Council Fee (No GST)	3.70	0.00	3.70	Per Kl	3.80	0.00	3.80
Other Asset Management								
Vehicle Crossing Permit	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Road Opening Permit								
- Property boundary to kerb	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
- Kerb to kerb (i.e. within road surface)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Permit to occupy part of Roadway								
- Property boundary to kerb	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
- Kerb to kerb (i.e. within road surface)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Permit to Build Over Easement	Council Fee (No GST)	230.00	0.00	230.00	Per Permit	237.00	0.00	237.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Engineering Services								
Subdivision Fees								
Checking of Engineering Plans - estimated Cost of Constructing Works	Statutory Fee (No GST)	0.75		0.75	Per \$100	0.75		0.75
Supervision of Works (of the cost of Constructing works subject to supervision)	Statutory Fee (No GST)	2.50		2.50	Per \$100	2.50		2.50
Community Connections & Wellbeing								
Early Years Services								
Kindergarten Central Enrolment (Per application)	Council Fee (no GST)	28.80	0.00	28.80	Per Application	29.70	0.00	29.70
Youth Service Teenage Holiday Program	Council Fee (no GST)		Between \$5.00 - \$20.00		Per Participant		Between \$5.00 - \$20.00	
Breast Pump Hire	Council Fee (no GST)	51.50	0.00	51.50	Per Hire	53.00	0.00	53.00
Community Group Regular Hire:								
Community Room - 30 people	Council Fee (GST Applies)	12.09	1.21	13.30	Per Hour	12.45	1.25	13.70
Meeting Room - 6 people	Council Fee (GST Applies)	12.09	1.21	13.30	Per Hour	12.45	1.25	13.70
Consulting Room - 4 people	Council Fee (GST Applies)	12.09	1.21	13.30	Per Hour	12.45	1.25	13.70
Studio 22	Council Fee (GST Applies)	12.09	1.21	13.30	Per Hour	12.45	1.25	13.70
Children's Room - 22 Children	Council Fee (GST Applies)	7.27	0.73	8.00	Per Term	7.27	0.73	8.00
Community Room - 50 people	Council Fee (GST Applies)	19.55	1.95	21.50	Per Hour	20.09	2.01	22.10
Community Room - 50 people	Council Fee (GST Applies)	57.73	5.77	63.50	Per Day	80.36	8.04	88.40
Community Room - 100 people	Council Fee (GST Applies)	39.09	3.91	43.00	Per Hour	40.00	4.00	44.00
Community Room - 100 people	Council Fee (GST Applies)	115.45	11.55	127.00	Per Day	160.00	16.00	176.00
Studio 22	Council Fee (GST Applies)	34.64	3.46	38.10	Per Day	49.82	4.98	54.80
Not for Profit:								
Children's Room - 22 Children	Council Fee (GST Applies)	16.18	1.62	17.80	Per Hour	16.64	1.66	18.30
Children's Room - 22 Children	Council Fee (GST Applies)	57.18	5.72	62.90	Per Day	66.55	6.65	73.20
Community Room - 30 people	Council Fee (GST Applies)	18.55	1.85	20.40	Per Hour	19.09	1.91	21.00
Community Room - 30 people	Council Fee (GST Applies)	57.18	5.72	62.90	Per Day	76.36	7.64	84.00
Community Room - 50 people	Council Fee (GST Applies)	95.27	9.53	104.80	Per Day	126.91	12.69	139.60
Consulting Room - 4 people	Council Fee (GST Applies)	14.27	1.43	15.70	Per Hour	14.73	1.47	16.20
Consulting Room - 4 people	Council Fee (GST Applies)	46.82	4.68	51.50	Per Day	58.91	5.89	64.80
Meeting Room - 6 -10 people	Council Fee (GST Applies)	12.00	1.20	13.20	Per Hour	12.36	1.24	13.60
Community Room - 50 people	Council Fee (GST Applies)	30.82	3.08	33.90	Per Hour	31.73	3.17	34.90
Community Room - 100 people	Council Fee (GST Applies)	61.64	6.16	67.80	Per Hour	63.45	6.35	69.80
Community Room - 100 people	Council Fee (GST Applies)	190.45	19.05	209.50	Per Day	253.82	25.38	279.20

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Meeting Room - 6 -10 people	Council Fee (GST Applies)	35.64	3.56	39.20	Per Day	36.73	3.67	40.40
Studio 22	Council Fee (GST Applies)	57.18	5.72	62.90	Per Day	76.36	7.64	84.00
Studio 22	Council Fee (GST Applies)	18.55	1.85	20.40	Per Hour	19.09	1.91	21.00
Commercial Hire:								
Community Room - 30 people	Council Fee (GST Applies)	26.09	2.61	28.70	Per Hour	26.91	2.69	29.60
Meeting Room - 6 people	Council Fee (GST Applies)	12.64	1.26	13.90	Per Hour	13.00	1.30	14.30
Consulting Room - 4 people	Council Fee (GST Applies)	17.36	1.74	19.10	Per Hour	17.91	1.79	19.70
Studio 22	Council Fee (GST Applies)	28.70	0.00	28.70	Per Hour	29.60	0.00	29.60
Children's Room - 22 Children	Council Fee (GST Applies)	26.09	2.61	28.70	Per Hour	26.91	2.69	29.60
Community Room - 50 people	Council Fee (GST Applies)	42.09	4.21	46.30	Per Hour	43.36	4.34	47.70
Community Room - 100 people	Council Fee (GST Applies)	84.18	8.42	92.60	Per Hour	86.73	8.67	95.40
Studio 22	Council Fee (GST Applies)	79.64	7.96	87.60	Per Day	107.64	10.76	118.40
Commercial Day/Night Hire:								
Community Room - 30 people	Council Fee (GST Applies)	82.09	8.21	90.30	Per Day	107.64	10.76	118.40
Meeting Room - 6 people	Council Fee (GST Applies)	53.18	5.32	58.50	Per Day	52.00	5.20	57.20
Consulting Room - 4 people	Council Fee (GST Applies)	67.55	6.75	74.30	Per Day	71.64	7.16	78.80
Children's Room - 22 Children	Council Fee (GST Applies)	82.09	8.21	90.30	Per Day	107.64	10.76	118.40
Community Room - 100 people	Council Fee (GST Applies)	265.45	26.55	292.00	Per Day	346.91	34.69	381.60
Community Room - 50 people	Council Fee (GST Applies)	132.73	13.27	146.00	Per Day	173.45	17.35	190.80
West Maddingley Hot Desk								
Hot Desk Fee - Not for profit	Council Fee (GST Applies)	New			Per Hour	9.82	0.98	10.80
Hot Desk Fee - Not for profit	Council Fee (GST Applies)	New			Per Day	39.27	3.93	43.20
Hot Desk Fee - Commerical/Community group	Council Fee (GST Applies)	14.27	1.43	15.70	Per Hour	14.73	1.47	16.20
Hot Desk Fee - Commercial /Community group	Council Fee (GST Applies)	46.82	4.68	51.50	Per Day	58.91	5.89	64.80
Security Deposit	Council Fee (No GST)	New			Flat Fee	200.00	0.00	200.00
Miscellaneous								
Kitchen Consumables	Council Fee (GST Applies)	10.00	1.00	11.00	Per Booking	10.00	1.00	11.00
Community Development & Activation								
Recreation User Fees								
Darley Park - Darley Cricket Club	Council Fee (GST Applies)	1,287.27	128.73	1,416.00	Per Quarter			
Darley Park - Darley Senior Football Netball Club	Council Fee (GST Applies)	736.36	73.64	810.00	Per Quarter			
Darley Park - Darley Junior Football Netball Club	Council Fee (GST Applies)	662.73	66.27	729.00	Per Quarter			
Darley Park - Darley Pigeon Club	Council Fee (GST Applies)	167.27	16.73	173.00	Per Quarter			
Darley Park - Tennis Courts	Council Fee (GST Applies)	75.45	7.55	83.00	Per Quarter			
Darley Park - Auskick	Council Fee (GST Applies)	558.18	55.82	614.00	Per Annum	574.55	57.45	632.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Maddingley Park - Bacchus Marsh Football Netball Club	Council Fee (GST Applies)	2,752.73	275.27	3,028.00	Qtrs 1 & 4			
Maddingley Park - Bacchus Marsh Cricket Club	Council Fee (GST Applies)	669.09	66.91	736.00	Qtrs 2 & 3			
Maddingley Park - Bacchus Marsh Junior Cricket Club	Council Fee (GST Applies)	380.00	38.00	418.00	Qtrs 2 & 3			
Maddingley Park - Bacchus Marsh Lawn Tennis Club	Council Fee (GST Applies)	1,119.09	111.91	1,231.00	Per Quarter			
Maddingley Park - Event - Park closed to the public	Council Fee (GST Applies)	869.09	86.91	956.00	per event			
Maddingley Park - Event - Park open to the public	Council Fee (GST Applies)	434.55	43.45	478.00	per event			
Maddingley Park - Event - Toilet cleaning	Council Fee (GST Applies)	405.45	40.55	446.00	per event			
Maddingley Park - Event - Security Deposit	Council Fee (No GST)	550.00	0.00	550.00	Per Event	550.00	0.00	550.00
Masons Lane - Bacchus Marsh Baseball Club	Council Fee (GST Applies)	241.82	24.18	266.00	Per Quarter			
Masons Lane - Bacchus Marsh Dog Obedience Club	Council Fee (GST Applies)	669.09	66.91	736.00	Qtrs 1 & 4			
Masons Lane - Bacchus Marsh Cricket Club	Council Fee (GST Applies)	966.36	96.64	1,063.00	Qtrs 2 & 3			
Masons Lane - Bacchus Marsh Little Athletics	Council Fee (GST Applies)	1,429.09	142.91	1,572.00	Qtrs 2 & 3			
Masons Lane - Bacchus Marsh Soccer Club	Council Fee (GST Applies)	1,696.36	169.64	1,866.00	Per Year	1,747.27	174.73	1,922.00
Masons Lane - Darley Cricket Club	Council Fee (GST Applies)	864.55	86.45	951.00	Per Year			
Masons Lane - Bacchus Marsh Running Club	Council Fee (GST Applies)	389.09	38.91	428.00	Per Year	400.91	40.09	441.00
Masons Lane - Ballarat Football Umpires Association	Council Fee (GST Applies)	751.82	75.18	827.00	Per Year	774.55	77.45	852.00
Masons Lane - Darley Junior Football Netball Club	Council Fee (GST Applies)	751.82	75.18	827.00	Per Year			
BM Racecourse - BM West Golf Club	Council Fee (GST Applies)	0.91	0.09	1.00	Per Year	0.91	0.09	1.00
BM Racecourse - BM Harness Club	Council Fee (GST Applies)	3,700.00	370.00	4,070.00	Per Year	3,810.91	381.09	4,192.00
BM Racecourse - BM Pony Club	Council Fee (GST Applies)	1,233.64	123.36	1,357.00	Per Year	1,270.91	127.09	1,398.00
BM Racecourse - BM Campdraft Club	Council Fee (GST Applies)	285.45	28.55	314.00	Per Year	293.64	29.36	323.00
BM Racecourse - BM & Melton Poultry Club	Council Fee (GST Applies)	285.45	28.55	314.00	Per Year	293.64	29.36	323.00
BM Racecourse - Footscray Poultry Club	Council Fee (GST Applies)	255.45	25.55	281.00	Per Year	262.73	26.27	289.00
BM Racecourse - Bacchus Marsh BMX Club	Council Fee (GST Applies)	1,000.91	100.09	1,101.00	Per Year	1,030.91	103.09	1,134.00
Darley Civic Hub - Darley Junior Football Club	Council Fee (GST Applies)	920.91	92.09	1,013.00	Per Year			
Darley Civic Hub - Darley Senior Football Club	Council Fee (GST Applies)	920.91	92.09	1,013.00	Per Year			
Darley Civic Hub - Darley Cricket Club	Council Fee (GST Applies)	1,228.18	122.82	1,351.00	Per Year			
Bacchus Marsh Racecourse & Recreation Reserve - Bacchus Marsh Soccer Club (Winter)	Council Fee (GST Applies)	2,065.45	206.55	2,272.00	Per Season	2,727.27	272.73	3,000.00
Bacchus Marsh Racecourse & Recreation Reserve - Bacchus Marsh Soccer Club (Summer)	Council Fee (GST Applies)	722.73	72.27	795.00	Per Season	744.55	74.45	819.00
Bacchus Marsh Racecourse & Recreation Reserve - Bacchus Marsh Cricket Club	Council Fee (GST Applies)	1,446.36	144.64	1,591.00	Per Season			
Bacchus Marsh Racecourse & Recreation Reserve - Bacchus Marsh BMX Club	Council Fee (GST Applies)	655.45	65.55	721.00	Per Year	675.45	67.55	743.00
Elaine Recreation Reserve - Elaine Cricket Club	Council Fee (GST Applies)	1,843.64	184.36	2,028.00	Per Year	590.91	59.09	650.00
Elaine Recreation Reserve - Elaine Tennis Club	Council Fee (GST Applies)	1,580.00	158.00	1,738.00	Per Year			

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Bacchus Marsh Cricket Club - Usage at various locations	Council Fee (GST Applies)	New			Per Year	4,772.73	477.27	5,250.00
Bacchus Marsh Junior Cricket - Usage at various locations	Council Fee (GST Applies)	New			Per Year	772.73	77.27	850.00
Darley Cricket Club - Usage at various locations	Council Fee (GST Applies)	New			Per Year	5,454.55	545.45	6,000.00
Bacchus Marsh Football Netball Club - Usage at various locations	Council Fee (GST Applies)	New			Per Year	6,363.64	636.36	7,000.00
Darley Football Netball Club - Usage at various locations	Council Fee (GST Applies)	New			Per Year	5,454.55	545.45	6,000.00
Darley Junior Football Netball Club - Usage at various locations	Council Fee (GST Applies)	New			Per Year	3,636.36	363.64	4,000.00
Maddingley Park - Bacchus Marsh Lawn Tennis Club	Council Fee (GST Applies)	New			Per Year	4,610.91	461.09	5,072.00
Masons Lane - Bacchus Marsh Baseball Club	Council Fee (GST Applies)	New			Per Year	996.36	99.64	1,096.00
Masons Lane - Bacchus Marsh Dog Obedience Club	Council Fee (GST Applies)	New			Per Year	1,378.18	137.82	1,516.00
Masons Lane - Bacchus Marsh Little Athletics	Council Fee (GST Applies)	New			Per Year	2,943.64	294.36	3,238.00
Darley Civic Hub Pavilion								
Darley Civic Hub - Community Group room hire (Per Hour)	Council Fee (GST Applies)	28.55	2.85	31.40	Per Hour	30.00	3.00	33.00
Darley Civic Hub - Community Group room hire (Per Day - up to 8 hours)	Council Fee (GST Applies)	138.18	13.82	152.00	Per Day	120.00	12.00	132.00
Darley Civic Hub - Commercial/for profit group room hire (Per Hour)	Council Fee (GST Applies)	70.45	7.05	77.50	Per Hour	72.73	7.27	80.00
Darley Civic Hub - Commercial/for profit group room hire (ongoing/regular booking)	Council Fee (GST Applies)	47.27	4.73	52.00	Per Hour	50.00	5.00	55.00
Darley Civic Hub - Commercial/for profit group room hire (Per Day - up to 8 hours)	Council Fee (GST Applies)	227.27	22.73	250.00	Per Day	200.00	20.00	220.00
Bungaree Hall								
Bungaree Hall - Community Group room hire (Per Hour)	Council Fee (GST Applies)	14.55	1.45	16.00	Per Hour	14.55	1.45	16.00
Bungaree Hall - Community Group room hire (Per Day - up to 8 hours)	Council Fee (GST Applies)	57.91	5.79	63.70	Per Day	58.18	5.82	64.00
Bungaree Hall - Commercial/for profit group room hire (Per Hour)	Council Fee (GST Applies)	70.45	7.05	77.50	Per Hour	68.18	6.82	75.00
Bungaree Hall - Commercial/for profit group room hire (ongoing/regular booking)	Council Fee (GST Applies)	47.27	4.73	52.00	Per Hour	50.00	5.00	55.00
Bungaree Hall - Commercial/for profit group room hire (Per Day - up to 8 hours)	Council Fee (GST Applies)	227.27	22.73	250.00	Per Day	272.73	27.27	300.00
Daily rate - ongoing regular	Council Fee (GST Applies)	New			Per Day	200.00	20.00	220.00
Recreation Reserve Oval Hire - Casual Hire								
Moorabool Community Group - no floodlights (Per Hour)	Council Fee (GST Applies)	32.82	3.28	36.10	Per Hour	34.09	3.41	37.50
Moorabool Community Group - floodlights (Per Hour)	Council Fee (GST Applies)	44.91	4.49	49.40	Per Hour	46.36	4.64	51.00
Moorabool Community Group casual hire (Per Day - up to 6 hours)	Council Fee (GST Applies)	130.00	13.00	143.00	Per Day	136.36	13.64	150.00
Moorabool Community Group - floodlights (Per Day - up to 6 hours)	Council Fee (GST Applies)	182.73	18.27	201.00	Per Day	185.45	18.55	204.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
External Community Group - no floodlights (Per Hour)	Council Fee (GST Applies)	51.64	5.16	56.80	Per Hour	52.73	5.27	58.00
External Community Group - floodlights (Per Hour)	Council Fee (GST Applies)	65.45	6.55	72.00	Per Hour	67.27	6.73	74.00
External Community Group - no floodlights (Per Day - up to 6 hours)	Council Fee (GST Applies)	209.09	20.91	230.00	Per Day	218.18	21.82	240.00
External Community Group - floodlights (Per Day - up to 6 hours)	Council Fee (GST Applies)	260.91	26.09	287.00	Per Day	269.09	26.91	296.00
Moorabool commercial/for profit group - no floodlights (Per Hour)	Council Fee (GST Applies)	65.45	6.55	72.00	Per Hour	67.27	6.73	74.00
Moorabool commercial/for profit group - floodlights (Per Hour)	Council Fee (GST Applies)	77.18	7.72	84.90	Per Hour	79.55	7.95	87.50
Moorabool commercial/for profit group - no floodlights (Per Day - up to 6 hours)	Council Fee (GST Applies)	260.91	26.09	287.00	Per Day	269.09	26.91	296.00
Moorabool commercial/for profit group - floodlights (Per Day - up to 6 hours)	Council Fee (GST Applies)	310.00	31.00	341.00	Per Day	318.18	31.82	350.00
External commercial/for profit group - no floodlights (Per Hour)	Council Fee (GST Applies)	103.64	10.36	114.00	Per Hour	106.36	10.64	117.00
External commercial/for profit group - floodlights (Per Hour)	Council Fee (GST Applies)	116.36	11.64	128.00	Per Hour	120.00	12.00	132.00
External commercial/for profit group - no floodlights (Per Day - up to 6 hours)	Council Fee (GST Applies)	415.45	41.55	457.00	Per Day	425.45	42.55	468.00
External commercial/for profit group - floodlights (Per Day - up to 6 hours)	Council Fee (GST Applies)	467.27	46.73	514.00	Per Day	480.00	48.00	528.00
Swimming Pool (Ballan and Bacchus Marsh)								
Entry - Child	Council Fee (GST Applies)	5.36	0.54	5.90	Per Child	5.45	0.55	6.00
Entry - Adult	Council Fee (GST Applies)	6.36	0.64	7.00	Per Adult	6.55	0.65	7.20
Entry - Concession	Council Fee (GST Applies)	5.36	0.54	5.90	Per eligible person	5.45	0.55	6.00
Entry - Spectator	Council Fee (GST Applies)	1.45	0.15	1.60	Per Person	1.45	0.15	1.60
Entry - Family	Council Fee (GST Applies)	17.91	1.79	19.70	Per Family	18.18	1.82	20.00
Entry - Child Season Ticket	Council Fee (GST Applies)	71.36	7.14	78.50	Child - Season	72.73	7.27	80.00
Entry - Adult Season Ticket	Council Fee (GST Applies)	89.27	8.93	98.20	Adult - Season	90.91	9.09	100.00
Entry - Family Season Ticket	Council Fee (GST Applies)	139.09	13.91	153.00	Family - Season	145.45	14.55	160.00
School Groups	Council Fee (GST Applies)	2.91	0.29	3.20	Per Student	3.00	0.30	3.30
Lane Hire	Council Fee (GST Applies)	44.00	4.40	48.40	Per Lane, Per Hour	45.45	4.55	50.00
Exclusive pool hire (up to 100 people)	Council Fee (GST Applies)	199.09	19.91	219.00	Per Hour	200.00	20.00	220.00
Staffing charge (over 100 people)	Council Fee (GST Applies)	54.55	5.45	60.00	Per 100 people Per Hour	56.36	5.64	62.00
VicSwim	Council Fee (GST Applies)	2.91	0.29	3.20	per student	3.00	0.30	3.30
Stadium Sports / Programs								
Drama Hall Hire - Casual	Council Fee (GST Applies)	55.91	5.59	61.50	Per Hour	57.27	5.73	63.00
Drama Hall Hire - Regular booking by user group (10 or more times per year)	Council Fee (GST Applies)	45.36	4.54	49.90	Per Hour	46.36	4.64	51.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Court Hire								
Court Hire - Peak (3pm till midnight; all day Sat and Sun) _ Casual Users	Council Fee (GST Applies)	52.55	5.25	57.80	Per Court/Per Hour	53.64	5.36	59.00
Court Hire - Off Peak (6am till 3pm) - Casual Users	Council Fee (GST Applies)	41.09	4.11	45.20	Per Court/Per Hour	42.27	4.23	46.50
Court Hire - Training - Regular Users	Council Fee (GST Applies)	25.36	2.54	27.90	Per Court/Per Hour	25.91	2.59	28.50
Court Hire - Competition - Regular Users	Council Fee (GST Applies)	47.27	4.73	52.00	Per Court/Per Hour	48.64	4.86	53.50
Seniors Fitness Classes	Council Fee (GST Applies)	6.82	0.68	7.50	Per class	6.82	0.68	7.50
Seniors Fitness Classes - 10 session pass	Council Fee (GST Applies)	60.82	6.08	66.90	Per 10 classes	61.36	6.14	67.50
Community Group room hire (Per Hour)	Council Fee (GST Applies)	29.45	2.95	32.40	Per Hour	30.45	3.05	33.50
Community Group room hire (Per Hour) (ongoing/regular booking for 12 months)	Council Fee (GST Applies)	14.55	1.45	16.00	Per Hour	15.45	1.55	17.00
Community Group room hire (Per Day - up to 8 hours)	Council Fee (GST Applies)	130.91	13.09	144.00	Per Day	121.82	12.18	134.00
Commercial/for profit group room hire (Per Hour)	Council Fee (GST Applies)	47.27	4.73	52.00	Per Hour	49.09	4.91	54.00
Commercial/for profit group room hire (Per Day - up to 8 hours)	Council Fee (GST Applies)	228.18	22.82	251.00	Per Day	196.36	19.64	216.00
Small office (exclusive use)	Council Fee (GST Applies)	231.82	23.18	255.00	Per month	272.73	27.27	300.00
Dr Dish	Council Fee (GST Applies)	13.64	1.36	15.00	Per Half Hour	13.64	1.36	15.00
Dr Dish	Council Fee (GST Applies)	22.73	2.27	25.00	Per Hour	22.73	2.27	25.00
Birthday Parties	Council Fee (GST Applies)	22.73	2.27	25.00	Per Child	22.73	2.27	25.00
Holiday Program	Council Fee (GST Applies)	27.27	2.73	30.00	Per Child/session	27.27	2.73	30.00
The Dance Society	Council Fee (GST Applies)	13.64	1.36	15.00	Weekly Fee	13.64	1.36	15.00
The Dance Society	Council Fee (GST Applies)	27.27	2.73	30.00	Joining Fee	27.27	2.73	30.00
1/2 Court Hire - Peak	Council Fee (GST Applies)	25.50	2.55	28.05	Per Half Hour	25.91	2.59	28.50
1/2 Court Hire - Off Peak	Council Fee (GST Applies)	19.91	1.99	21.90	Per Half Hour	20.45	2.05	22.50
Competition - Futsal, Volleyball, Pickleball, Badminton	Council Fee (GST Applies)	9.09	0.91	10.00	Per player/game	9.09	0.91	10.00
Venue / Room Hire								
Andy Arnold Centre								
Security Deposit	Council Fee (No GST)	200.00	0.00	200.00	Flat Fee	200.00	0.00	200.00
Quamby Rooms - Community Rate - Casual	Council Fee (GST Applies)	28.64	2.86	31.50	Per Hour	28.64	2.86	31.50
Quamby Rooms - Community Rate - Casual	Council Fee (GST Applies)	New			4 hours 1 day max	114.55	11.45	126.00
Quamby Rooms - Community Group - Regular User	Council Fee (GST Applies)	17.82	1.78	19.60	Per Hour	18.18	1.82	20.00
Quamby Rooms - Community Group - Regular User	Council Fee (GST Applies)	New			4 hours 1 day max	72.73	7.27	80.00
Quamby Rooms - Commercial or for profit	Council Fee (GST Applies)	New			Per Hour	63.64	6.36	70.00
Quamby Rooms - Commercial or for profit	Council Fee (GST Applies)	New			4 hours 1 day max	254.55	25.45	280.00
Hall - Community Rate	Council Fee (GST Applies)	New			Per Hour	29.55	2.95	32.50
Hall - Community Rate	Council Fee (GST Applies)	New			4 hours 1 day max	118.18	11.82	130.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Hall - Regular User - Community Rate	Council Fee (GST Applies)	New			Per Hour	20.45	2.05	22.50
Hall - Regular User - Community Rate	Council Fee (GST Applies)	New			4 hours 1 day max	81.82	8.18	90.00
Hall - Commercial or for profit	Council Fee (GST Applies)	New			Per Hour	54.55	5.45	60.00
Hall - Commercial or for profit	Council Fee (GST Applies)	New			4 hours 1 day max	218.18	21.82	240.00
Meeting Room - Community	Council Fee (GST Applies)	New			Per Hour	12.73	1.27	14.00
Meeting Room - Community	Council Fee (GST Applies)	New			4 hours 1 day max	50.91	5.09	56.00
Meeting room - Commercial	Council Fee (GST Applies)	New			Per Hour	31.82	3.18	35.00
Meeting room - Commercial	Council Fee (GST Applies)	New			4 hours 1 day max	127.27	12.73	140.00
						0.00	0.00	
Entire building - Community	Council Fee (GST Applies)	New			Per Hour	54.55	5.45	60.00
Entire building - Community	Council Fee (GST Applies)	New			4 hours 1 day max	218.18	21.82	240.00
Entire building - Community - Regular	Council Fee (GST Applies)	New			Per Hour	36.36	3.64	40.00
Entire building - Community - Regular	Council Fee (GST Applies)	New			4 hours 1 day max	145.45	14.55	160.00
Entire building - Commercial for Profit	Council Fee (GST Applies)	New			Per Hour	90.91	9.09	100.00
Entire building - Commercial for Profit	Council Fee (GST Applies)	New			4 hours 1 day max	363.64	36.36	400.00
Library								
Lerderberg Library								
Fines (Per Day, per item – max \$5 per item)	Council Fee (GST Applies)	0.45	0.05	0.50	Per Day / Per item			
Inter Library Loans (Public Library)	Council Fee (GST Applies)	2.82	0.28	3.10	Per Item	2.91	0.29	3.20
Inter Library Loans (Tertiary Institutions)	Council Fee (GST Applies)	27.18	2.72	29.90	Up to - Per Item	28.00	2.80	30.80
Replacement Card	Council Fee (GST Applies)	2.82	0.28	3.10	Per Card	2.91	0.29	3.20
Lost or damaged items	Council Fee (GST Applies)			Cost of Replacement				Cost of Replacement
Processing fee	Council Fee (GST Applies)	8.91	0.89	9.80		9.18	0.92	10.10
Debt Collection Charge	Council Fee (GST Applies)	23.45	2.35	25.80	Per Escalation	24.18	2.42	26.60
Book Sales	Council Fee (GST Applies)			As marked				As marked
Land and Buildings								
Small Meeting Room - Geoffrey Hine Room								
Hire Fee (1 hour) (Casual Community Groups)	Council Fee (GST Applies)	17.36	1.74	19.10	Per Hour	17.91	1.79	19.70
Hire Fee (1 hour) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	8.45	0.85	9.30	Per Hour	8.73	0.87	9.60
Hire fee (1 hour) (Commercial/Profit-making groups)	Council Fee (GST Applies)	27.00	2.70	29.70	Per Hour	27.82	2.78	30.60
Hire fee (full day) (Commercial/Profit-making groups)	Council Fee (GST Applies)	155.45	15.55	171.00	Per Day	160.00	16.00	176.00
Hire fee with video conferencing facilities (1 hour) (Commercial/Profit-making groups)	Council Fee (GST Applies)	41.55	4.15	45.70	Per Hour	42.82	4.28	47.10
Hire fee with video conferencing facilities (full day) (Commercial/Profit-making groups)	Council Fee (GST Applies)	226.36	22.64	249.00	Per Day	232.73	23.27	256.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Medium Meeting Room - Jean Oomes Room								
Hire Fee (1 hour) (Casual Community Groups)	Council Fee (GST Applies)	23.45	2.35	25.80	Per Hour	24.18	2.42	26.60
Hire Fee (1 hour) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	16.45	1.65	18.10	Per Hour	16.91	1.69	18.60
Hire Fee (day or night - 8 hours) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	46.82	4.68	51.50	Per Day/Night (8 hrs)	48.18	4.82	53.00
Hire fee (1 hour) (Commercial/Profit-making groups)	Council Fee (GST Applies)	36.64	3.66	40.30	Per Hour	37.73	3.77	41.50
Hire fee (full day) (Commercial/Profit-making groups)	Council Fee (GST Applies)	183.64	18.36	202.00	Per Day	189.09	18.91	208.00
Medium Meeting Room - James Young Room 1 or 2								
Hire Fee (1 hour) (Casual Community Groups)	Council Fee (GST Applies)	23.45	2.35	25.80	Per Hour	24.18	2.42	26.60
Hire Fee (1 hour) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	16.45	1.65	18.10	Per Hour	16.91	1.69	18.60
Hire Fee (day or night - 8 hours) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	46.82	4.68	51.50	Per Day/Night (8 hrs)	48.18	4.82	53.00
Hire fee (1 hour) (Commercial/Profit-making groups)	Council Fee (GST Applies)	48.27	4.83	53.10	Per Hour	49.73	4.97	54.70
Hire fee (full day) (Commercial/Profit-making groups)	Council Fee (GST Applies)	226.36	22.64	249.00	Per Day	232.73	23.27	256.00
Large Meeting Room - James Young Rooms 1 and 2 combined								
Hire Fee (1 hour) (Casual Community Groups)	Council Fee (GST Applies)	23.45	2.35	25.80	Per Hour	24.18	2.42	26.60
Hire Fee (1 hour) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	16.45	1.65	18.10	Per Hour	16.91	1.69	18.60
Hire Fee (day or night - 8 hours) (Community group using facility on an ongoing/regular basis)	Council Fee (GST Applies)	82.45	8.25	90.70	Per Day/Night (8 hrs)	84.91	8.49	93.40
Commercial/Profit-making groups								
Hire fee (1 hour) (Commercial/Profit-making groups)	Council Fee (GST Applies)	90.91	9.09	100.00	Per Hour	93.64	9.36	103.00
Hire fee (full day) (Commercial/Profit-making groups)	Council Fee (GST Applies)	422.73	42.27	465.00	Per Day	435.45	43.55	479.00
All room bookings - Liability Insurance (Compulsory)	Council Fee (GST Applies)	46.82	4.68	51.50	Per Hire	48.18	4.82	53.00
Photocopying								
<i>(To be applied in conjunction with the Community use of Council Services Policy)</i>								
Community Group - (Our Paper)	Council Fee (GST Applies)	0.27	0.03	0.30	Per Page	0.18	0.02	0.20
Other Groups and Private Individuals (A4 Page)	Council Fee (GST Applies)	0.32	0.03	0.35	Per Page	0.18	0.02	0.20
Larger Sized Documents (A3 Page)	Council Fee (GST Applies)	0.45	0.05	0.50	Per Page	0.45	0.05	0.50
Colour Printing (A3 Page)	Council Fee (GST Applies)	0.91	0.09	1.00	Per Page	0.91	0.09	1.00
Colour Printing (A4 Page)	Council Fee (GST Applies)			New	Per Page	0.40	0.00	0.40
Plan Printing (A2 Page)	Council Fee (GST Applies)	10.00	1.00	11.00	Per Page	10.00	1.00	11.00
Plan Printing (A1 Page)	Council Fee (GST Applies)	12.00	1.20	13.20	Per Page	12.36	1.24	13.60

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Fax - Sending	Council Fee (GST Applies)	2.55	0.25	2.80	First Page	2.64	0.26	2.90
Fax - Sending	Council Fee (GST Applies)	0.91	0.09	1.00	Subsequent Pages	0.91	0.09	1.00
Council Agenda - Business Papers plus non confidential attachments	Council Fee (No GST)	35.00	0.00	35.00	Per Issue	36.00	0.00	36.00
Council Agenda - Business Papers excluding attachments	Council Fee (No GST)	28.00	0.00	28.00	Per Issue	29.00	0.00	29.00
Council Agenda - CD Rom (Provided by mail on subscription payable in advance)	Council Fee (No GST)	12.00	0.00	12.00	Per Issue	12.00	0.00	12.00
Customer Service & Communications								
Land and Buildings								
Moorabool Shire Council Corporate Marquee								
Security Deposit	Council Fee (No GST)	200.00	0.00	200.00	Flat Fee	200.00	0.00	200.00
Hire Fee	Council Fee (GST Applies)	154.55	15.45	170.00	Day or Weekend	159.09	15.91	175.00
Community Bus								
Security Deposit (Payable by ALL categories)	Council Fee (No GST)	100.00	0.00	100.00	Flat	100.00	0.00	100.00
Category 1 Hire Fee	Council Fee (GST Applies)	35.45	3.55	39.00	Per Day	36.36	3.64	40.00
Category 1 Charge per Km	Council Fee (GST Applies)	1.27	0.13	1.40	Per km	1.27	0.13	1.40
Category 2 Hire Fee	Council Fee (GST Applies)	187.27	18.73	206.00	Per Day	192.73	19.27	212.00
Category 2 Charge per Km	Council Fee (GST Applies)	1.27	0.13	1.40	Per km	1.27	0.13	1.40
Category 3 Hire Fee	Council Fee (GST Applies)	448.18	44.82	493.00	Per Day	461.82	46.18	508.00
Category 3 Charge per Km	Council Fee (GST Applies)	1.27	0.13	1.40	Per km	1.27	0.13	1.40
Definitions:								
Category 1 - Non profit groups operating largely within Shire, not funded by Government, including regular and frequent users.								
Category 2 - Non profit groups operating largely within Shire, but receive funding from State or Commonwealth Governments which enables them to pay for operation costs. Usually infrequent or casual hirers.								
Category 3 - Commercial Rates to apply to all other types of users								
Community Learning Centre - Lerderberg Library								
Security Deposit	Council Fee (No GST)	200.00	0.00	200.00	Flat Fee	200.00	0.00	200.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Finance								
Revenue - Other								
Land Information Certificates	Statutory Fee (No GST)	29.10	0.00	29.10	Each	30.00	0.00	30.00
Land Information Certificates - Urgent Fee	Council Fee (GST Applies)	77.18	7.72	84.90	Each	79.45	7.95	87.40
Finance Invoice preparation costs	Council Fee (GST Applies)	42.45	4.25	46.70	Per Job	43.73	4.37	48.10
Record Searches - 30 Year Search Adverse Possession (Minimum Charge)	Council Fee (No GST)	189.00	0.00	189.00	Each	195.00	0.00	195.00
Record Searches - 30 Year Search Adverse Possession (Maximum Charge)	Council Fee (No GST)	637.00	0.00	637.00	Each	656.00	0.00	656.00
Bungaree Public Weighbridge								
Tray Truck	Council Fee (GST Applies)	30.00	3.00	33.00	Per Weighing	30.91	3.09	34.00
Semi Trailer Truck	Council Fee (GST Applies)	44.55	4.45	49.00	Per Weighing	45.45	4.55	50.00
B-Double Truck	Council Fee (GST Applies)	63.64	6.36	70.00	Per Weighing	65.45	6.55	72.00
Democratic Support & Corporate Governance								
Freedom of Information								
Freedom of Information Requests	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Freedom of Information - Supervision Fee	Statutory Fee (No GST)			as per regulations	Per 1/4 Hour			as per regulations
Freedom of Information - Search Fee	Statutory Fee (No GST)			as per regulations	Per Hour			as per regulations
Statutory Planning & Regulatory Services								
Community Safety Administration								
Application for Permit Under Local Laws, includes the following:								
- A Frame Commercial	Council Fee (No GST)	247.00	0.00	247.00	Per Permit	254.00	0.00	254.00
- A Frame Commercial (Temporary Event Signage) Max 10 days per year 3 signs maximum	Council Fee (No GST)	83.90	0.00	83.90	Per Permit	86.40	0.00	86.40
- A Frame Commercial (Temporary Event Signage) additional sign	Council Fee (No GST)	21.30	0.00	21.30	Per Permit	21.90	0.00	21.90
- A Frame Community Group	Council Fee (No GST)	23.40	0.00	23.40	Per Permit	24.10	0.00	24.10
- A Frame Community Group (temporary event signage) Max 10 days per year 3 signs maximum	Council Fee (No GST)			No Charge	Per Permit			No Charge

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
- A Frame Community Group (temporary event signage) additional sign	Council Fee (No GST)	21.30	0.00	21.30	Per Permit	21.90	0.00	21.90
- Additional A Frame Sign (Commercial) per sign	Council Fee (No GST)	239.00	0.00	239.00	Per Permit	246.00	0.00	246.00
- Additional A Frame Sign (Community) per sign	Council Fee (No GST)	12.20	0.00	12.20	Per Permit	12.60	0.00	12.60
- Outdoor Dining application fee	Council Fee (No GST)	247.00	0.00	247.00	Per Permit	254.00	0.00	254.00
- Outdoor Dining per square mt or part of if over 3m2	Council Fee (No GST)	87.10	0.00	87.10	Per Sq Metre	89.70	0.00	89.70
- Use of footpath /storage of items per square mt or part there of	Council Fee (No GST)	87.10	0.00	87.10	Per Sq Metre	89.70	0.00	89.70
Note commercial operators can pay a single application fee for an application for foot path dining and advertising signage adjacent to the same property								
- Roadside Grazing (MSC Drought Declared)	Council Fee (No GST)	22.30	0.00	22.30	Per Permit	23.00	0.00	23.00
- Roadside Grazing	Council Fee (No GST)	247.00	0.00	247.00	Per Permit	254.00	0.00	254.00
- Recreational Vehicles	Council Fee (No GST)	290.00	0.00	290.00	Per Permit	299.00	0.00	299.00
- Heavy Vehicles	Council Fee (No GST)	247.00	0.00	247.00	Per Permit	254.00	0.00	254.00
- Itinerant Trader	Council Fee (No GST)	655.00	0.00	655.00	Per Permit	675.00	0.00	675.00
- Charity Clothing Bins	Council Fee (No GST)	547.00	0.00	547.00	Per Permit	563.00	0.00	563.00
- Street Stalls - Business	Council Fee (No GST)	247.00	0.00	247.00	Per Stall	254.00	0.00	254.00
- Street Stalls - Community Groups	Council Fee (No GST)			No Charge	Per Stall			No Charge
- Additional Animals	Council Fee (No GST)	247.00	0.00	247.00	Per Permit	254.00	0.00	254.00
- Shipping container permit (renewable every three years)	Council Fee (No GST)	247.00	0.00	247.00	Per Permit	254.00	0.00	254.00
- Renewal of shipping container permit (for three years)	Council Fee (No GST)	176.00	0.00	176.00	Per Permit	181.00	0.00	181.00
All other permits not specified above	Council Fee (No GST)	247.00	0.00	247.00		254.00	0.00	254.00
Infringements - Traffic Fines for prescribed regulations	Council Fee (No GST)			as per regulations	Per Penalty			as per regulations
Legal costs for prosecutions (summons etc.)	Council Fee (GST Applies)			at cost	Per Penalty			at cost
<u>Gell/Church Street Car Park</u>								
Organisation/Business parking permit (max one per business)	Council Fee (No GST)	280.00	0.00	280.00	Per Permit	288.00	0.00	288.00
Charity Organisation parking permit each (max 8 per organisation)	Council Fee (No GST)	22.30	0.00	22.30	Per Permit	23.00	0.00	23.00
a) Maximum of three (3) permits to apply from 8.30am to 5.00pm Monday to Saturday; and b) Maximum of five (5) permits to apply between 8.30am and 2.00pm Monday, Wednesday and Friday.								
Applications for parking permits will only be accepted from businesses or charitable organisations that are in the immediate vicinity of the Gell Street car park (Main Street north side 116 - 154 and North side 105 - 139. Gell street 1 - 8 and church street east side 8, 10 and 10A)								
<u>Other Parking</u>								
Organisation/Business Parking Permits (All other areas)	Council Fee (No GST)	22.30	0.00	22.30	Per Permit	23.00	0.00	23.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Residential Parking Permit (Max 1 per property for vehicle registered to that property)	Council Fee (No GST)			No Charge	Per Permit			No Charge
Additional Residential Parking permit max 1 per property for a registered vehicle at the property	Council Fee (No GST)	31.90	0.00	31.90	Per Permit	32.90	0.00	32.90
Additional Residential Parking permit max 1 per property not specific to a vehicle registered to the property Can only apply for one additional residential parking permit	Council Fee (No GST)	61.50	0.00	61.50	Per Permit	63.30	0.00	63.30
Impounded Items								
Impounded Items release fees, includes the following:								
- Advertising Frames	Council Fee (No GST)	65.90	0.00	65.90	Per Frame	67.90	0.00	67.90
- Supermarket Trolleys	Council Fee (No GST)	65.90	0.00	65.90	Per Trolley	67.90	0.00	67.90
- Other items	Council Fee (No GST)	65.90	0.00	65.90	Per Item	67.90	0.00	67.90
- Holding Fee per week or part there of	Council Fee (GST Applies)	35.73	3.57	39.30	Per Week	36.82	3.68	40.50
Impounded Vehicles								
- Impound Fee	Council Fee (No GST)	167.00	0.00	167.00	Per Vehicle	172.00	0.00	172.00
- Costs incurred by Council to Impound (i.e. Towing)	Council Fee (GST Applies)			At Contractors Cost	Per Vehicle			At Contractors Cost
- Holding Fee	Council Fee (GST Applies)	64.55	6.45	71.00	Per vehicle per week or part there of	66.36	6.64	73.00
Animal Control - Registrations (Domestic)								
Dog - Category 1 to 8	Council Fee (No GST)	71.00	0.00	71.00	Per Dog	73.00	0.00	73.00
Dog - Category 9	Council Fee (No GST)	220.00	0.00	220.00	Per Dog	227.00	0.00	227.00
Dog - Declared Dangerous	Council Fee (No GST)	433.00	0.00	433.00	Per Dog	446.00	0.00	446.00
Dog - Declared Menacing or Restricted Breed	Council Fee (No GST)	325.00	0.00	325.00	Per Dog	335.00	0.00	335.00
Cat - Category 10 to 14	Council Fee (No GST)	64.50	0.00	64.50	Per Cat	66.40	0.00	66.40
Cat - Category 15	Council Fee (No GST)	220.00	0.00	220.00	Per Cat	227.00	0.00	227.00
Dog (Cat) - Formal Foster Animal for first year or part of	Council Fee (No GST)	0.00	0.00	0.00	Per Dog/Cat	0.00	0.00	0.00
Dog (Cat) - Formal Foster Animal for initial first full registration period		8.50	0.00	8.50	Per Dog/Cat	8.80	0.00	8.80
Dog (Cat) - Formal Foster animal post first full registration year standard registration fees apply								
Dog (Cat) - First time registration (up to 6 months of age) (Any animal unregistered at the time of impoundment is not eligible for the discounted first time registration rate.) (Pensioners receive a 50% discount. A cat or dog that is registered in with any other Victorian Council or Council in another state in Australia will be honoured by Moorabool Council. The Cat/dog will receive free registration until the next applicable renewal period.)	Council Fee (No GST)	8.50	0.00	8.50	Per Dog/Cat	8.80	0.00	8.80

Description <i>(Changes in Animal Registrations will not take effect until 10th April 2024)</i>	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Replacement Animal Tags <i>Note If a registered dog is declared a dangerous or menacing dog, the dangerous or menacing dog registration fee commences the following registration period. An unregistered dog that is declared a dangerous or menacing dog, pays the full registration fee up to 31 December that year, and 50% of the fee between 1 January and the 9 April that year</i>	Council Fee (GST Applies)	5.91	0.59	6.50	Per Tag	6.09	0.61	6.70
Animal Control (Feral)								
Security Deposit - Anti Bark Bird Cages	Council Fee (No GST)	170.00	0.00	170.00	Flat	170.00	0.00	170.00
Hire Fee - Anti Bark Bird Cages	Council Fee (GST Applies)	73.18	7.32	80.50	Per Week	75.36	7.54	82.90
Hire in relation to ongoing complaint investigation	Council Fee (GST Applies)			No Charge	For two weeks			No Charge
Security Deposit - Cat Cage	Council Fee (No GST)	50.00	0.00	50.00	Flat	50.00	0.00	50.00
Hire Fee - Cat Cage (Maximum Hire period is 3 week)	Council Fee (GST Applies)	17.73	1.77	19.50	Per Week	18.27	1.83	20.10
Hire Fee in relation to ongoing complaint investigation	Council Fee (GST Applies)			No Charge	For 3 weeks			No Charge
Animal Control - Domestic Animal Businesses								
Animal Register Inspection	Council Fee (No GST)	44.60	0.00	44.60	Per Inspection	45.90	0.00	45.90
Issue of Certificate from Animal Register	Council Fee (No GST)	44.60	0.00	44.60	Per Certificate	45.90	0.00	45.90
Transfer of Domestic Animal Business Registration	Council Fee (No GST)	78.50	0.00	78.50	Per Transfer	80.90	0.00	80.90
Registration/Registration Renewal of Domestic Animal Business (excluding Pounds and shelters)	Council Fee (No GST)	417.00	0.00	417.00	Per Business	430.00	0.00	430.00
Registration/Registration Renewal of Domestic Animal Business (pounds and shelters)	Council Fee (No GST)			No Charge	Per Business			No Charge
Additional fee per additional inspection over and above the two for registration renewal <i>(These are Statutory Fees but prices are set by Council)</i>		160.00	0.00	160.00	Per Inspection	165.00	0.00	165.00
Domestic Animal Businesses registering for the first time will be charged an additional fee over their pro rata calculated registration for the processing of the application and up to two pre registration visits and any requested plan/application assessment (up to 3 hours of Community Safety Officer time) - Note this only applies to businesses that have not already commenced trading.	Council Fee (No GST)	262.00	0.00	262.00	Per New Registration	270.00	0.00	270.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Fee for additional visits for new business registration over and above the two already paid for in the initial registration process		160.00	0.00	160.00	Per inspection	165.00	0.00	165.00
Animal Control - Pound Fees								
Pound Impound Fee - Cattle & Horses	Council Fee (No GST)	148.00	0.00	148.00	Per Head	152.00	0.00	152.00
Pound Impound Fee - Stallions & Bulls	Council Fee (No GST)	224.00	0.00	224.00	Per Head	231.00	0.00	231.00
Pound Impound Fee - Sheep, Goats, miscellaneous animal (E.g.: Poultry)	Council Fee (No GST)	44.60	0.00	44.60	Per Head	45.90	0.00	45.90
Pound Impound Fee - Dog, Cat	Council Fee (No GST)	121.00	0.00	121.00	Per Head	125.00	0.00	125.00
Pound Impound Fee - First per calendar year for a registered Dog or Cat	Council Fee (No GST)	63.70	0.00	63.70	Per Head	65.60	0.00	65.60
Pound Maintenance Fee - Cattle, Bulls, Horses, Stallions	Council Fee (GST Applies)	47.36	4.74	52.10	Per Head/night	48.82	4.88	53.70
Pound Maintenance Fee - Sheep, Goats, miscellaneous animal (E.g.: Poultry)	Council Fee (GST Applies)	34.82	3.48	38.30	Per Head/night	35.82	3.58	39.40
Pound Maintenance Fee - Dog, Cat	Council Fee (GST Applies)	34.82	3.48	38.30	Per Head/night	35.82	3.58	39.40
Pound Daily maintenance fee for any animal not held in a Moorabool Council facility	Council Fee (GST Applies)			At Contractors Cost	Per Head/night			At Contractors Cost
Surrender of animal to Council	Council Fee (GST Applies)	80.09	8.01	88.10	Per Head	82.45	8.25	90.70
Euthanasia of Dog/Cat when related to Compliance Issue	Council Fee (GST Applies)	180.00	18.00	198.00	Per Head	185.45	18.55	204.00
Microchipping of Impounded, Unregistered pet	Council Fee (GST Applies)			At Cost	Per Pet			At Cost
Microchipping (in-house)	Council Fee (GST Applies)	33.73	3.37	37.10		34.73	3.47	38.20
Rehousing of Dog/Cat - Desexed (Vaccinated & Vet Checked)	Council Fee (GST Applies)	352.73	35.27	388.00	Per Head	363.64	36.36	400.00
<i>All rehousing costs include the registration of the Animal (for that period) if the dog is to reside in the Moorabool Shire Council area.</i>								
<i>Note any additional costs incurred by council in excess of the impound maintenance fee will be charged to the animal owner, eg requirement to hold animal off site due to veterinary needs</i>								
After Hours Community Safety Officer Call Out Fees	Council Fee (GST Applies)	180.00	18.00	198.00	Per Hour/Officer	185.45	18.55	204.00
After Hours Community Safety Officer Call Out Fees with Stock Trailer	Council Fee (GST Applies)	241.82	24.18	266.00	Per Hour/Officer	249.09	24.91	274.00
Contractor Livestock Cartage Fees	Council Fee (GST Applies)			At Contractors Cost	Per Cartage			At Contractors Cost
Costs incurred by Council if stray pet is taken to Vet (includes any Vet bills and cost of housing)	Council Fee (GST Applies)			At Contractors Cost	Per Pet			At Contractors Cost

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Environmental Health - Food Act Registrations and Renewals								
Class 1 Food Registrations (E.g.: Hospital, Child Care Centre) - 1 to 10 Full Time Equivalent Employees	Council Fee (No GST)	761.00	0.00	761.00	Annually	784.00	0.00	784.00
All food premises as above for additional people (over 10 full time equivalent employees involved in food handling)	Council Fee (No GST)	76.50	0.00	76.50	Annually	78.80	0.00	78.80
-Class 2 Food Registrations (E.g.: Take Away, Café, Restaurant) - 1 to 10 Full Time Equivalent Employees	Council Fee (No GST)	761.00	0.00	761.00	Annually	784.00	0.00	784.00
All food premises as above for additional people (over 10 full time equivalent employees involved in food handling)	Council Fee (No GST)	76.50	0.00	76.50	Annually	78.80	0.00	78.80
- Community Group	Council Fee (No GST)	262.00	0.00	262.00	Annually	270.00	0.00	270.00
- Temporary or Mobile (1 vehicle)	Council Fee (No GST)	761.00	0.00	761.00	Annually	784.00	0.00	784.00
- Extra mobile food vehicles (per vehicle)	Council Fee (No GST)	381.00	0.00	381.00	Annually	392.00	0.00	392.00
- Mobile food vehicle or temporary food stall linked to another fixed based MSC registered food business. (per vehicle)		381.00	0.00	381.00	Annually	392.00	0.00	392.00
- Single event temporary or mobile (commercial)	Council Fee (No GST)	99.00	0.00	99.00	Each Event	102.00	0.00	102.00
- less than 13 events temporary or mobile per year (community group)				No Charge				No Charge
For each additional food handling area on the premises (property) an additional 50 % of the registration fee to be charged								
Class 3 Food Registrations (E.g.: Bakery, Milk Bar, General Store)* - Commercial	Council Fee (No GST)	535.00	0.00	535.00	Annually	551.00	0.00	551.00
- Community Group	Council Fee (No GST)	177.00	0.00	177.00	Annually	182.00	0.00	182.00
- Bed and Breakfasts	Council Fee (No GST)	177.00	0.00	177.00	Annually	182.00	0.00	182.00
- Temporary or Mobile (1 vehicles)	Council Fee (No GST)	535.00	0.00	535.00	Annually	551.00	0.00	551.00
- Extra mobile food vehicles (per vehicle)	Council Fee (No GST)	229.00	0.00	229.00	Annually	236.00	0.00	236.00
- Mobile food vehicle or temporary food stall linked to another fixed based MSC registered food business. (per vehicle)		268.00	0.00	268.00	Annually	276.00	0.00	276.00
- Single event temporary or mobile (commercial)	Council Fee (No GST)	99.00	0.00	99.00	Each event	102.00	0.00	102.00
- less than 13 events temporary or mobile per year (community group)				No Charge				No Charge
For each additional food handling area on the premises (property) an additional 50 % of the registration fee to be charged								

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Class 3 A Food registration Class 3 A applies to premises where one of the following is occurring: -preparation and or cooking of potentially hazardous foods which are served to guests for immediate consumption at an accommodation gateway premises or -home based business preparing food using a hot fill process resulting in a product such as chutney, relish, tomato sauce or similar food.	Council Fee (No GST)	535.00	0.00	535.00	Annually	551.00	0.00	551.00
Any class 1, 2, 3 or 3A (excluding home based businesses*) premises registering for the first time will be charged an additional fee over their pro rata calculated registration for the processing of the application and up to two pre registration visits and any requested plan/application assessment (up to 3 hours of EHO time)	Council Fee (No GST)	262.00	0.00	262.00	Per New Registration	270.00	0.00	270.00
*Home Based Businesses		131.00	0.00	131.00	Per New Registration	135.00	0.00	135.00
Class 4 Food Registration (E.g.: Service Station, Video Shop, Pharmacy, Newsagent, Gift Shop)	Council Fee (No GST)			No Charge				No Charge
Additional Inspections	Council Fee (No GST)	229.00	0.00	229.00	Per Inspection	236.00	0.00	236.00
Premises Pre Sale Inspection & Release of Documents (to be completed within 14 days of request)	Council Fee (No GST)	345.00	0.00	345.00	Per Inspection	355.00	0.00	355.00
Premises Pre Sale Inspection & Release of Documents (to be completed within 5 days of request)	Council Fee (No GST)	482.00	0.00	482.00	Per Inspection	496.00	0.00	496.00
Infringements - Fines as per Food Act 1984				as per regulations	Per Penalty			as per regulations
Late Payment Fee Any payments not received by 1 Feb 2024	Council Fee (GST Applies)			50% of Registration				50% of Registration
Sample Request	Council Fee (No GST)			Cost of sample plus 20%	Per Sample			Cost of sample plus 20%
Environmental Health - Health Act Registrations and Renewals								
Premises required to be registered pursuant to Public Health and Wellbeing Act 2008								
- Beauty Parlours and ear piercing	Council Fee (No GST)	521.00	0.00	521.00	Annually	537.00	0.00	537.00
- Tattooists and skin penetration premises (not including ear piercing)	Council Fee (No GST)	695.00	0.00	695.00	Annually	716.00	0.00	716.00
- Hairdressers (including Mobile) (Hairdressing establishment fee)	Council Fee (No GST)	262.00	0.00	262.00	One Off Fee	270.00	0.00	270.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
- Caravan Park - Statutory Requirement (Per Site)	Statutory Fee (No GST)	as per state government regulation			As per registration	as per state government regulation		
Prescribed Premises (E.g.: Accommodation Houses)	Council Fee (No GST)	521.00	0.00	521.00	Annually	537.00	0.00	537.00
Transfer of Registration	Council Fee (No GST)	262.00	0.00	262.00	Per Transfer	270.00	0.00	270.00
Swimming Pool Registration	Council Fee (No GST)	262.00	0.00	262.00	Each	270.00	0.00	270.00
Premises Pre Sale Inspection & Release of Documents (to be completed within 14 days of request)	Council Fee (No GST)	232.00	0.00	232.00	Per Inspection	239.00	0.00	239.00
Premises Pre Sale Inspection & Release of Documents (to be completed within 5 days of request)	Council Fee (No GST)	482.00	0.00	482.00	Per Inspection	496.00	0.00	496.00
Late Payment Fee (Any registration renewal payments not received by 1 Feb 2023)	Council Fee (GST Applies)	50% of Registration				50% of Registration		
Pre Registration Review of Plans	Council Fee (No GST)	326.00	0.00	326.00	Per Premise	336.00	0.00	336.00
Any business/premises registering for the first time (excluding hairdressers) will be charged an additional fee over their pro rata calculated registration for the processing of the application and up to two pre registration visits and any requested plan/application assessment (up to 3 hours of EHO time)		160.00	0.00	160.00	One Off Fee	165.00	0.00	165.00
* Registration fees will be charged pro rata depending on the time of year the fee is paid (i.e. 50% for six months).								
Environmental Health - Septic Tank Fees								
Septic/Sewer Information Requests	Council Fee (No GST)	163.00	0.00	163.00	Per Request	68.00	0.00	68.00
Sample Request	Council Fee (No GST)			as per regulations	Per Sample			as per regulations
Construct, Install or Alter an Onsite Wastewater Management System (48.88 fee units as per regulations)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
If permit takes more than 8.2 hrs to complete, an additional \$92.00 (6.12 fee units) will be charged each hour thereafter. Maximum fee charged will be \$2,035.40	Statutory Fee (No GST)			as per regulations	Per Hour after 8.2 Hours			as per regulations
Minor Alteration to an Onsite Wastewater Management System (37.25 fee units as per regulations)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Alteration that consists only of the installation, replacement or relocation of the internal fixtures or fittings of an onsite Waste Water Management System								

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Transfer of a Permit (9.93 fee units as per regulations)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Amend a Permit (10.38 fee units as per regulations)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Renew a Permit (8.31 fee units as per regulations)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Permit Exemption (14.67 fee units as per regulations)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
If permit takes more than 2.6 hrs to complete, an additional \$89.30 (5.94 fee units) will be charged each hour thereafter. Maximum fee charged will be \$923.00	Statutory Fee (No GST)			as per regulations	Per Hour after 2.6 Hours			as per regulations
Sample Request	Council Fee (No GST)			Cost of sample plus 20%	Per Sample			Cost of sample plus 20%
Building Control - Permits & Services								
Building Notices/Orders Administration Fee	Council Fee (No GST)	717.00	0.00	717.00	Per Unit	739.00	0.00	739.00
Regulation 36 - consent and Report (Dispensation) (Rescode, Projections & Flood) Maximum	Statutory Fee (No GST)			as per regulations	Per Certificate			as per regulations
Regulation 45 - Lodgement of Building Permits (All Classes)	Statutory Fee (No GST)			as per regulations	Per Permit			as per regulations
Regulation 51(1) - Request for Information in relation to property sale	Statutory Fee (No GST)			as per regulations	Per Certificate			as per regulations
Regulation 51(2)- Request for Information for Building Permit (E.g.: Termite, Bushfire, Flood, etc.)	Statutory Fee (No GST)			as per regulations	Per Certificate			as per regulations
Security Deposit - Resited Dwelling (Deposit Bank Guarantee or Cash)	Statutory Fee (No GST)	10,000.00	0.00	10,000.00	Per Resiting	10,000.00	0.00	10,000.00
Demolition permit under Section 29A	Statutory Fee (No GST)			as per regulations	Per Application			as per regulations
Inspection Appointments (Or Assessed by Building Surveyor)	Council Fee (GST Applies)	212.73	21.27	234.00	Per Inspection	219.09	21.91	241.00
Inspection Appointments (Or Assessed by Building Surveyor) - Commercial	Council Fee (GST Applies)	258.18	25.82	284.00	Per Inspection	266.36	26.64	293.00
Any Service/Inspection Not Otherwise provided for	Council Fee (GST Applies)	238.18	23.82	262.00	Minimum	245.45	24.55	270.00
Request for copy of House Plans (Copying extra)	Council Fee (No GST)	287.00	0.00	287.00	Each	296.00	0.00	296.00
Place of Public Entertainment - Low impact (occupancy permit)	Council Fee (No GST)	1,101.00	0.00	1,101.00	Per Permit	1,134.00	0.00	1,134.00
Place of Public Entertainment - High impact (occupancy permit)	Council Fee (No GST)	2,193.00	0.00	2,193.00	Per Permit	2,259.00	0.00	2,259.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Place of Public Entertainment - Additional Site Inspection	Council Fee (No GST)	239.00	0.00	239.00	Each	246.00	0.00	246.00
Place of Public Entertainment - Additional hourly rate to review documents	Council Fee (No GST)	170.00	0.00	170.00	Per Hour	175.00	0.00	175.00
Swimming Pool/ Spa Inspection Fee	Council Fee (No GST)	464.00	0.00	464.00	Per Permit	478.00	0.00	478.00
Emergency Safety Maintenance Inspection Fee	Council Fee (No GST)	464.00	0.00	464.00	Each	478.00	0.00	478.00
Pool/Spa Registration Infringement Fee	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Pool/Spa Registration Fee	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Pool/Spa Information Search Fee (if applicable)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Resolution of Illegal Works Fee (domestic)	Council Fee (No GST)	1,390.00	0.00	1,390.00	Each	1,432.00	0.00	1,432.00
Resolution of Illegal Works Fee (commercial)	Council Fee (No GST)	2,085.00	0.00	2,085.00	Each	2,148.00	0.00	2,148.00
Land Use Planning								
Certificates of Compliance	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Secondary Consent (single dwelling only)	Council Fee (No GST)	413.00	0.00	413.00	Each	425.00	0.00	425.00
Administration Fee	Council Fee (GST Applies)	80.00	8.00	88.00		82.73	8.27	91.00
Satisfaction Matter	Statutory Fee (No GST)			as per regulations	Each			as per regulations
<i>The fee for determining a matter where a planning scheme specifies that the matter must be done to the satisfaction of a responsible authority or a referral authority</i>								
Permit extension (1st)	Council Fee (No GST)	253.00	0.00	253.00	Each	261.00	0.00	261.00
Permit extension (2nd)	Council Fee (No GST)	500.00	0.00	500.00	Each	515.00	0.00	515.00
Permit extension (3rd and subsequent)	Council Fee (No GST)	751.00	0.00	751.00	Each	774.00	0.00	774.00
Processing S173 Agreements for Sealing	Council Fee (No GST)	266.00	0.00	266.00	Each	274.00	0.00	274.00
Section 52 Public Notice - Application for Permits - Notice by Normal Mail	Council Fee (No GST)	13.90	0.00	13.90	Each	14.30	0.00	14.30
Section 52 Public Notice - Application for Permits - Notice in Newspaper	Council Fee (No GST)	326.00	0.00	326.00	Each	336.00	0.00	336.00
Section 52 Public Notice - Application for Permits - Notice for site	Council Fee (No GST)	45.70	0.00	45.70	Each	47.10	0.00	47.10
<i>Charges for Newspaper Notices to be cumulative based on actual notices required for project and charges are subject to change as reviewed by newspapers from time to time</i>								
Public notice erected and maintained on site for 14 days	Council Fee (No GST)	309.00	0.00	309.00	Each	318.00	0.00	318.00
Retrieval of Planning Files	Council Fee (No GST)	94.50	0.00	94.50	Per File	97.30	0.00	97.30

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Planning Information Controls	Council Fee (No GST)	112.00	0.00	112.00	Each	115.00	0.00	115.00
Hopetoun Park Assessment	Council Fee (No GST)	190.00	0.00	190.00	Each	196.00	0.00	196.00
Advertising sign A3 (Laminated)	Council Fee (No GST)	45.70	0.00	45.70	Each	47.10	0.00	47.10
Advertising sign A2 (Laminated)	Council Fee (No GST)	93.40	0.00	93.40	Each	96.20	0.00	96.20
Advertising sign A1 (Laminated)	Council Fee (No GST)	139.00	0.00	139.00	Each	143.00	0.00	143.00
Additional A3 Signs	Council Fee (No GST)	27.70	0.00	27.70	Each	28.50	0.00	28.50
Copy of Permit	Council Fee (No GST)	98.70	0.00	98.70	Each	101.70	0.00	101.70
Copy of Endorsed Plans - Administration Cost (Customer will be charged Administration Fee and then a cost per page)	Council Fee (GST Applies)	8.73	0.87	9.60	Each	9.00	0.90	9.90
Copy of Endorsed Plans - A4	Council Fee (No GST)	2.20	0.00	2.20	Per Page	2.30	0.00	2.30
Copy of Endorsed Plans - A3	Council Fee (No GST)	3.20	0.00	3.20	Per Page	3.30	0.00	3.30
Copy of Endorsed Plans - A2	Council Fee (No GST)	23.40	0.00	23.40	Per Page	24.10	0.00	24.10
Copy of Endorsed Plans - A1	Council Fee (No GST)	36.10	0.00	36.10	Per Page	37.20	0.00	37.20
Copy of Endorsed Plans - A0	Council Fee (No GST)	44.60	0.00	44.60	Per Page	45.90	0.00	45.90
Secondary Consent (change of use and all other developments)	Council Fee (No GST)	586.00	0.00	586.00	Each	604.00	0.00	604.00
Secondary Consent (triggered by enforcement)	Council Fee (No GST)	1,172.00	0.00	1,172.00	Each	1,207.00	0.00	1,207.00
Condition 1 plans (first request)	Council Fee (No GST)			No charge	Each			No charge
Condition 1 plans (second or subsequent requests)	Council Fee (No GST)	116.00	0.00	116.00	Each	119.00	0.00	119.00
Regulation 6 - Amendments to Planning Schemes								
Subregulation 1 (Refer definition in Planning & Env (Fees) Regs 2016, section 6)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Subregulation 2 (Refer definition in Planning & Env (Fees) Regs 2016, section 6)								
Subregulation 3 (Refer definition in Planning & Env (Fees) Regs 2016, section 6)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
<i>The fee for Stage 4 is paid to the Minister by the person who requested the amendment.</i>								
Regulation 7 - Application for Planning Permits								
Class 1 - An Application for use only	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 2 - Development Cost > \$10,000 and < \$100,000 (Develop for single Dwelling)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 3 - Development Cost > \$100,000 (Develop for single Dwelling)	Statutory Fee (No GST)			as per regulations	Each			as per regulations

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Class 4 - Development Cost Up to \$10,000 (To develop for other than a single dwelling)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 5 - Development Cost > \$10,000 & < \$250,000 (Other than Class 2, 3 or subdivide)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 6 - Development Cost > \$250,000 and < \$500,000 (Other than Class 3)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 7 - Development Cost > \$500,000 and < \$1 million (Other than Class 3)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 8 - Development Cost > \$1 million and < \$7 million (Other than Class 3)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 9 - Development Cost > \$7 million and < \$10 million (Other than Class 3)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 10 - Development Cost > \$10 million and < \$50 million (Other than Class 3)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 11 - Development Cost > \$50 million (Other than Class 3)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 12 - To subdivide an existing building	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 13 - To subdivide land into two lots	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 14 - Realignment of Boundary or Consolidation	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 15 - To subdivide land	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 16 - Remove restriction within meaning of Subdivision Act 1988	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 17 - Vary or remove a restriction, create or remove right of way	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 18 - Create, Vary or remove and Easement <i>Reference should be made to the Planning & Env Fees Regs 2000 for full wording</i>	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Combined Permit Applications <i>The fee for an application for any combination of the classes of applications is the sum arrived at by adding the highest of the fees which would have applied if separate applications had been made plus 50% of each of the other fees which would have applied if separate applications had been made.</i>								
Regulation 8B - Applications for Amendments to Planning Permits								
Class 1 - Application to amend a permit to change use	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 2 - (a) application to amend permit to change the statement of what the permit allows	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 2 - (b) Application to change any or all of the conditions which apply to the permit	Statutory Fee (No GST)			as per regulations	Each			as per regulations

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Class 2 - (c) Application to change a permit in any way not otherwise provided for	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 3 - Application to amend a permit >\$10,000 and <\$100,000 (Single Dwelling)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 4 - Application to amend a permit to develop and use land >\$100,000 (Single Dwelling)	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 5 - Application to amend a permit to develop land, other than an application to amend a permit to develop land <\$10,000 (Single Dwelling), or an application to amend a permit to subdivide land <\$10,000	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 6 - Application (other than Class 3 or Class 4) >\$10,000 and <\$250,000	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 7 - Application (other than Class 4) >\$250,000 and <\$500,000	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 8 - Application (other than Class 4) >\$500,000	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 9 - (a) Application to amend a permit to subdivide an existing building	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 9 - (b) Application to amend a permit to subdivide the land into two lots	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Class 9 - (c) Application to amend a permit to realign a common boundary to consolidate two or more lots	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Regulation 12 - Planning Scheme Amendments								
Refer definition in Planning & Env (Fees) Interim Regs 2014, section 12	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Subdivision Fees								
Application to Certify a Plan of Subdivision	Statutory Fee (No GST)			as per regulations	Per Lot			as per regulations
Application to Certify a Plan of Subdivision (per Lot fee)	Statutory Fee (No GST)			as per regulations	Per Lot			as per regulations
Recertification	Statutory Fee (No GST)			as per regulations	Each			as per regulations
Processing of new versions of Subdivision Plans	Council Fee (GST Applies)	141.82	14.18	156.00	Per New Plan	146.36	14.64	161.00
Subdivisions (Applications for land, removal of restrictions) - see above								
Property Valuation Fee	Council Fee (GST Applies)	618.18	61.82	680.00	Per Valuation	636.36	63.64	700.00
Property Valuation Fee (\$2,000,000 +)	Council Fee (GST Applies)		Per cost from contract valuer				Per cost from contract valuer	
Amendments to Planning Schemes								
Public Notice - Planning Scheme Amendments - Notice by Normal Mail per mail out:								

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Fixed Fee	Council Fee (No GST)	185.00	0.00	185.00	Per Mail Out	191.00	0.00	191.00
Plus fee per letter	Council Fee (No GST)	6.10	0.00	6.10	Per Mail Out	6.30	0.00	6.30
Public Notice - Planning Scheme Amendments - Notice in Newspaper	Council Fee (No GST)	430.00	0.00	430.00	Per Notice	443.00	0.00	443.00
Public Notice - Planning Scheme Amendments - Notice in Government Gazette	Council Fee (No GST)	185.00	0.00	185.00	Per Notice	191.00	0.00	191.00
Note- Charges for Notices to be cumulative based on actual notices required for project and charges are subject to change due to external cost increases from time to time								
Planning Panel Victoria Fees	External Fee (GST Applies)			(refer to Planning & Env Act 1987, section 156(3))				(refer to Planning & Env Act 1987, section 156(3))
Signage Permits								
Administration fee in relation to Tourist Sign Permit (Design, manufacture, installation and maintenance of sign/s, costs borne by applicants and will remain applicants full responsibility) Tourist Signing Guidelines 1998	Council Fee (GST Applies)	80.09	8.01	88.10	5 Year Permit	82.45	8.25	90.70
Environmental & Sustainable Management								
Events Trailer								
Security Deposit to utilise Trailer	Council Fee (No GST)	200.00	0.00	200.00	Flat Fee	200.00	0.00	200.00
Waste Management Service Charges								
Waste Management Service Charge Farming Enterprises only pay one service charge fee	Council Fee (No GST)	118.00	0.00	118.00	Annual Charge	113.00	0.00	113.00
State Landfill Levy Charge Farming Enterprises only pay one service charge fee	Council Fee (No GST)	65.00	0.00	65.00	Annual Charge	79.00	0.00	79.00
Waste Collection Services - Residential								
Ballan & Bacchus Marsh - 120 Litre Bin - Weekly Collection - Compulsory	Council Fee (No GST)	145.00	0.00	145.00	Per Service	151.00	0.00	151.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Ballan & Bacchus Marsh - Fortnightly Recycle Collection - Compulsory	Council Fee (No GST)	111.00	0.00	111.00	Per Service	102.00	0.00	102.00
Total Waste Collection Fee		256.00	0.00	256.00		253.00	0.00	253.00
Other Rural - 240 Litre - Fortnightly Collection - Compulsory	Council Fee (No GST)	145.00	0.00	145.00	Per Service	151.00	0.00	151.00
Other Rural - Fortnightly Recycle Collection - Compulsory	Council Fee (No GST)	111.00	0.00	111.00	Per Service	102.00	0.00	102.00
Total Waste Collection Fee		256.00	0.00	256.00		253.00	0.00	253.00
Non Compulsory Service - 120 Litre - Weekly Collection	Council Fee (No GST)	145.00	0.00	145.00	Per Service	151.00	0.00	151.00
Non Compulsory Service - Fortnightly Recycle Collection	Council Fee (No GST)	111.00	0.00	111.00	Per Service	102.00	0.00	102.00
Total Waste Collection Fee		256.00	0.00	256.00		253.00	0.00	253.00
Non Compulsory Service - 240 Litre - Fortnightly Collection	Council Fee (No GST)	145.00	0.00	145.00	Per Service	151.00	0.00	151.00
Non Compulsory Service - Fortnightly Recycle Collection	Council Fee (No GST)	111.00	0.00	111.00	Per Service	102.00	0.00	102.00
Total Waste Collection Fee		256.00	0.00	256.00		253.00	0.00	253.00
Greenwaste Collection Services								
Non Compulsory Service - Fortnightly Greenwaste Collection	Council Fee (No GST)	95.00	0.00	95.00	Per Service	99.00	0.00	99.00
Wheelie Bin 240 Litre - Sold to Residents Taking up Non-Compulsory Service	Council Fee (No GST)	189.00	0.00	189.00	Per Bin			
Garbage Collection Services - Commercial								
Number of 240 Litre Bins	Council Fee (No GST)	388.00	0.00	388.00	Per Bin / Per Year	400.00	0.00	400.00
Ballan & Bacchus Marsh - Weekly Service								
Rural Areas - Fortnightly Service								
Urban, E.g.: 2 bins for collection x 3 collections of each bin Per week = 6 pick ups								
Rural, E.g.: 2 bins for collection x 1 collection of each bin per fortnight = 2 pick ups								
(4 bins for rural collection per fortnight = 4 pick ups)								
Commercial Recycling (Schools and Community Groups Only)								
Fortnightly Collection (max 4 bins)	Council Fee (No GST)	277.00	0.00	277.00	Per Bin	285.00	0.00	285.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Bacchus Marsh, Ballan & Mt Egerton Transfer Station - Residents								
Tyre Disposal - Motor Cycle	Council Fee (GST Applies)	14.55	1.45	16.00	Per Tyre	14.55	1.45	16.00
Tyre Disposal - Car	Council Fee (GST Applies)	13.55	1.35	14.90	Per Tyre	13.91	1.39	15.30
Tyre Disposal - Light Truck & 4WD	Council Fee (GST Applies)	18.36	1.84	20.20	Per Tyre	18.91	1.89	20.80
Tyre Disposal - Heavy Truck	Council Fee (GST Applies)	38.64	3.86	42.50	Per Tyre	39.82	3.98	43.80
Tyre Disposal - Heavy Truck Super Single	Council Fee (GST Applies)	54.09	5.41	59.50	Per Tyre	55.73	5.57	61.30
Tyre Disposal - Small Tractor	Council Fee (GST Applies)	106.36	10.64	117.00	Per Tyre	110.00	11.00	121.00
Tyre Disposal - Large Tractor	Council Fee (GST Applies)	211.82	21.18	233.00	Per Tyre	218.18	21.82	240.00
Tyre Disposal - Earthmover	Council Fee (GST Applies)	530.91	53.09	584.00	Per Tyre	547.27	54.73	602.00
Tyre Disposal - Car (tyres on rims)	Council Fee (GST Applies)	18.36	1.84	20.20	Per Tyre	18.91	1.89	20.80
Tyre Disposal - Light Truck & 4WD (tyres on rims)	Council Fee (GST Applies)	21.27	2.13	23.40	Per Tyre	21.91	2.19	24.10
Tyre Disposal - Heavy Truck (tyres on rims)	Council Fee (GST Applies)	31.91	3.19	35.10	Per Tyre	32.91	3.29	36.20
Car or Station Wagon	Council Fee (GST Applies)	33.82	3.38	37.20	Per Attendance	34.82	3.48	38.30
Small Trailer (1.8 x 1.2 x 0.3) or Utility	Council Fee (GST Applies)	50.27	5.03	55.30	Per Attendance	51.82	5.18	57.00
Small Trailer (Heaped Load)	Council Fee (GST Applies)	67.55	6.75	74.30	Per Attendance	69.55	6.95	76.50
Small Trailer (High Sides)	Council Fee (GST Applies)	87.82	8.78	96.60	Per Attendance	90.45	9.05	99.50
Large Trailer	Council Fee (GST Applies)	67.55	6.75	74.30	Per Attendance	69.55	6.95	76.50
Large Trailer (Heaped Load)	Council Fee (GST Applies)	107.27	10.73	118.00	Per Attendance	110.91	11.09	122.00
Large Trailer (High Sides)	Council Fee (GST Applies)	123.64	12.36	136.00	Per Attendance	127.27	12.73	140.00
Trucks	Council Fee (GST Applies)	72.73	7.27	80.00	Per Cubic Metre	74.55	7.45	82.00
Clean Green Waste	Council Fee (GST Applies)			1/2 Price				1/2 Price
Recyclable materials to be separated by the customer	Council Fee (GST Applies)			Free	Per Attendance			Free
Mattresses	Council Fee (GST Applies)	39.55	3.95	43.50	Each	40.73	4.07	44.80
Transfer Station Vouchers (Book 26 Tickets)	Council Fee (GST Applies)	91.73	9.17	100.90	Book	94.45	9.45	103.90
Available to residents who are not eligible for kerbside waste collection services								
Bacchus Marsh, Ballan & Mt Egerton Transfer Station - Non Residents								
Tyre Disposal - Motor Cycle	Council Fee (GST Applies)	14.55	1.45	16.00	Per Tyre	14.55	1.45	16.00
Tyre Disposal - Car	Council Fee (GST Applies)	13.55	1.35	14.90	Per Tyre	13.91	1.39	15.30
Tyre Disposal - Light Truck & 4WD	Council Fee (GST Applies)	18.36	1.84	20.20	Per Tyre	18.91	1.89	20.80
Tyre Disposal - Heavy Truck	Council Fee (GST Applies)	38.64	3.86	42.50	Per Tyre	39.82	3.98	43.80
Tyre Disposal - Heavy Truck Super Single	Council Fee (GST Applies)	54.09	5.41	59.50	Per Tyre	55.73	5.57	61.30
Tyre Disposal - Small Tractor	Council Fee (GST Applies)	106.36	10.64	117.00	Per Tyre	110.00	11.00	121.00

Description	Type of Fee	2024/2025 Adopted Fees			Unit	2025/2026 Recommended Fees		
		Pre GST	GST	Total		Pre GST	GST	Total
Tyre Disposal - Large Tractor	Council Fee (GST Applies)	211.82	21.18	233.00	Per Tyre	218.18	21.82	240.00
Tyre Disposal - Earthmover	Council Fee (GST Applies)	530.91	53.09	584.00	Per Tyre	547.27	54.73	602.00
Tyre Disposal - Car (tyres on rims)	Council Fee (GST Applies)	18.36	1.84	20.20	Per Tyre	18.91	1.89	20.80
Tyre Disposal - Light Truck & 4WD (tyres on rims)	Council Fee (GST Applies)	21.27	2.13	23.40	Per Tyre	21.91	2.19	24.10
Tyre Disposal - Heavy Truck (tyres on rims)	Council Fee (GST Applies)	31.91	3.19	35.10	Per Tyre	32.91	3.29	36.20
Car or Station Wagon	Council Fee (GST Applies)	44.45	4.45	48.90	Per Attendance	45.82	4.58	50.40
Small Trailer (1.8 x 1.2 x 0.3) or Utility	Council Fee (GST Applies)	87.82	8.78	96.60	Per Attendance	90.45	9.05	99.50
Small Trailer (Heaped Load)	Council Fee (GST Applies)	148.18	14.82	163.00	Per Attendance	152.73	15.27	168.00
Small Trailer (High Sides)	Council Fee (GST Applies)	191.82	19.18	211.00	Per Attendance	197.27	19.73	217.00
Large Trailer	Council Fee (GST Applies)	148.18	14.82	163.00	Per Attendance	152.73	15.27	168.00
Large Trailer (Heaped Load)	Council Fee (GST Applies)	234.55	23.45	258.00	Per Attendance	241.82	24.18	266.00
Large Trailer (High Sides)	Council Fee (GST Applies)	274.55	27.45	302.00	Per Attendance	282.73	28.27	311.00
Trucks	Council Fee (GST Applies)	145.45	14.55	160.00	Per Cubic Metre	150.00	15.00	165.00
Clean Green Waste	Council Fee (GST Applies)			1/2 Price				1/2 Price
Recyclable materials to be separated by the customer	Council Fee (GST Applies)			Free	Per Attendance			Free
Mattresses	Council Fee (GST Applies)	39.55	3.95	43.50	Each	40.73	4.07	44.80
Fire Prevention								
Fine for Failure to comply with notice	Statutory Fee (No GST)			10 Penalty Units	Per Penalty			10 Penalty Units
Costs of Works to Clear Property	Council Fee (GST Applies)			At Contractors Cost	Per Property			At Contractors Cost
Administration Fee for Works Undertaken by Council	Council Fee (GST Applies)	111.82	11.18	123.00	Per Property	115.45	11.55	127.00
Administration Fee for additional works carried out by Municipal Fire Prevention Officer (Reinspections / slashing contractor meetings on site and reinspection after works carried out)	Council Fee (GST Applies)	207.27	20.73	228.00	Per Hour	213.64	21.36	235.00
Landscape Design								
Checking of Landscape design and construction plans - estimated Cost of Constructing Works	Statutory Fee (No GST)	0.75	0	0.75	Per \$100	0.75	0.00	0.75
Supervision of Landscape Construction Works (of the cost of Constructing works subject to supervision)	Statutory Fee (No GST)	2.50	0	2.50	Per \$100	2.50	0.00	2.50
Operations								
Works Department Services								
Private Works will be Quoted depending on the nature of the job	Council Fee (GST Applies)			As Quoted for particular job	Per Job			As Quoted for particular job