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AGENDA

UNSCHEDULED MEETING OF MOIRA SHIRE COUNCIL **FOR** **WEDNESDAY 6 MAY 2026** **TO BE HELD AT COUNCIL BRIEFING ROOM** **COMMENCING AT 10:30 AM**

RECORDING

Consistent with Council's Live Streaming and Publishing Recordings of Council Meetings Policy, Council officers have been authorised to record the public session of this meeting using an audio-visual recording device.

LIVE STREAMING

Council meetings are live streamed and recorded to allow members of the public to view proceedings and to access Council decisions and debate without attending the meeting in person.

USE OF TECHNOLOGY IN AGENDA PREPARATION

In preparing this agenda and the officer reports contained within it, Council utilises a range of tools, which may include AI-assisted editing and drafting tools. All content has been reviewed, verified and is endorsed by the relevant Council officers prior to publication.

1. WELCOME CALLING TO ORDER - CEO

2. PRAYER

Almighty God we humbly ask you to guide our deliberations for the welfare and benefit of the Moira Shire and its people whom we serve.

Amen

3. ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

Moirā Shire Council acknowledges the Yorta Yorta Nation as the Traditional Owners of this land.

We recognise the deep spiritual connection to land, waterways and community of the eight clan groups of Yorta Yorta Nation.

We pay our respects to Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander Peoples.

4. APOLOGIES / LEAVE OF ABSENCE

5. DISCLOSURE OF CONFLICTS OF INTEREST

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FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.

ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITTNER)
(DIRECTOR CORPORATE PERFORMANCE,
PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET

Officer Recommendation

That Council

1. endorse the draft 2026–2027 Annual Budget, as included in **Attachment 1**, for the purposes of community engagement in accordance with Section 94 of the *Local Government Act 2020* and Council's *Community Engagement Policy*, for a minimum period of 21 days commencing from 7 May 2026;
2. accept written submissions on the draft 2026–2027 Annual Budget during the community engagement period and invite those who make a submission during this period to present their submission in person at a Submissions Hearing;
3. establish a Committee of Council in accordance with section 63 of the *Local Government Act 2020*, comprising Chair Administrator Emonson, Administrator Susan Benedyka and the Chief Executive Officer of Moira Shire Council, to hear those submissions at a Submissions Hearing to be held on Tuesday 2 June 2026;
4. note that Council's projected long-term financial indicators in the draft Annual Budget are outside desired financial sustainability targets, and that a Financial Sustainability Strategy will be developed and presented to Council for consideration by 30 November 2026.

1. Purpose

The purpose of this report is for Council to consider endorsing the draft 2026–2027 Annual Budget for community engagement for a minimum of 21 days, in accordance with Council's *Community Engagement Policy*.

This report also establishes a Committee of Council in accordance with section 63 of the *Local Government Act 2020*, to hear the submissions received during the community engagement period at a Submissions Hearing on Tuesday 2 June 2026.

2. Background

Section 94 of the *Local Government Act 2020* (the Act) requires Council to prepare and adopt a budget for each financial year and the subsequent three financial years (at a minimum) that gives effect to the key initiatives and services detailed within the Council Plan. The Budget must also include prescribed indicators and measures of service performance, specify the total amount to be raised through general rates, municipal and service charges, and indicate the rating method in which these will be raised.

The key objectives of the draft 2026–2027 Annual Budget include:

- Funding the strategic initiatives that are aligned with the community's priorities as detailed within the Moira 2045 Community Vision and Council Plan 2025–2029.

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

- Demonstrating financial restraint in recognition of the ongoing cost-of-living pressures being experienced by communities.
- Delivering long-awaited, major community projects.
- Maintaining important services for the community through a sustainable delivery model.

This budget has been prepared with a heightened focus on financial sustainability, in acknowledgement that Council's projected long-term adjusted underlying result remains in a deficit position. A Financial Sustainability Strategy will be developed by 30 November 2026 to outline the pathway to achieving a sustainable result by 2028–2029.

3. Considerations

Key Initiatives and Services

Section 94 (2)(b) of the Act requires that Council's Budget gives effect to the Council Plan and contains a general description of the services and initiatives to be funded in the Budget.

Section 3 of the draft 2026–2027 Annual Budget contains an Annual Plan which summarises the key initiatives that the Budget proposes to fund to deliver on the objectives of the draft Council Plan 2025–2029. Section 4 summarises Council's services and the strategic alignment of the services to the draft Council Plan 2025–2029.

Key initiatives proposed for the 2026–2027 financial year include (but are not limited to):

- Finalise the development of a precinct plan for Thompsons Beach in Cobram.
- Development of a masterplan to inform the future use of the former Yarrawonga Primary School Site, including traffic management conditions around the site.
- Implement Council's Road Safety Strategy and action plan to improve road safety across the Shire.
- Develop a Digital Inclusion Strategy focusing on closing the digital divide across Moira Shire.
- Undertake a Township Placemaking Process to engage community members, businesses, and stakeholders in shaping the infrastructure investment priorities of the four major towns.
- Finalise the Bundalong Structure Plan to inform future development and land use opportunities.
- Perform a review of the Domestic Wastewater Management Plan.
- Develop a Cobram Structure Plan to inform future development.
- Finalise the development of the Barmah Floodplain Management Strategy.
- Implement Council's Environmental Sustainability Strategy focusing on environmental, water and biodiversity matters.
- Complete a review of pedestrian safety in all school zones across the district.
- Develop a strategy prioritising essential infrastructure links for roads, drainage, kerb and footpaths.

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

Capital Works

As part of the development of the draft 2026–2027 Annual Budget, Council considered carried forward capital works and the commitments made to the community on these projects. A major emphasis continues to be placed on clearing Council's backlog of capital works, which have been delayed due to several adverse factors including resourcing, the ability to source materials and availability of contractors and project managers.

The total value of capital work projects budgeted for the 2026–2027 financial year is \$33.15 million. Of this amount, \$12.49 million is carried forward works that are being prioritised in 2026–2027.

Whilst this is a significant capital program, approximately 28% of the program's total cost is attributable to two major projects:

- Yarrawonga - Library, Events and Performance Precinct
- Yarrawonga Multisport Stadium.

The proposed asset renewal and upgrade budget of \$20.19 million ensures Council is meeting its asset management requirements detailed within its Asset Plan 2025–2035, with the asset renewal and upgrade ratio budgeted to be 117.0% for the 2026-27 financial year.

Other major projects that Council proposes to prioritise during the 2026–2027 budget year include:

- Beautification of Belmore Street in Yarrawonga.
- Road resheeting, resealing, pavement renewal and other road restoration programs across the municipality to improve local roads.
- Detailed designs for Karook Street, Cobram Upgrade.
- Finalisation of the detailed designs for the Cobram Scott Reserve Pavilion upgrade.
- Sealing Botts Road between Murray Valley Highway and Cahills Road Yarrawonga.
- Drainage infrastructure projects including Botts Road / MVH Yarrawonga Intersection culvert.
- Investment in the kerb and channel renewal program.
- Planning and development of the Numurkah Flood Mitigation Stage 2.
- Refurbishment of the Katunga Recreation Reserve building.
- Improvement works at the Yarrawonga JC Lowe Oval precinct.
- Implementation of the Yarrawonga Victoria Park Integrated Water Management Plan.
- Bridge Safety works on both the Ulupna Bridge and Hopkins Bridge.

Minister's Good Practice Guidelines on Service Rates

In December 2023, the then Minister for Local Government released the Good Practice Guidelines for Service Rates and Charges ('the Guidelines') made under section 87 of the *Local Government Act 2020*. The Guidelines were revised in January 2026. The revisions clarified and expanded the range of costs that councils are permitted to include within their service charges, provided those costs directly relate to the delivery of the service. These clarifications support greater cost transparency and ensure that charges more accurately reflect the true cost of service delivery.

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

Council has undertaken a detailed review of its pricing for kerbside collection services to ensure the services are cost recoverable and align to the Minister's revised Good Practice Guidelines for Service Rates and Charges. This review found that Council has implemented 67% of the requirements under the guidelines. Council's *Revenue and Rating Plan 2025 - 2029* outlines a transition plan to fully implement the guidelines over a four-year period.

For 2026–2027 Council's kerbside collection services are proposed to be charged as follows:

Kerbside Collection Service	Service Cost (per year)	Service Cost (per week)
Landfill – 240L*	\$534	\$10.27
Landfill – 120L	\$267	\$5.13
Landfill – 80L	\$178	\$3.42
Recycling (general)	\$129	\$2.48
Recycling (glass)	\$43	\$0.83
Organics	\$219	\$4.21

*Available only to eligible properties with 6 or more people living in the property or properties with two or more children in nappies.

Variable bin size offerings are available for recycling, organics, and glass collection services. The alteration of the bin size for these services will not impact the annual service charge.

Middle Eastern Conflict Fuel Cost Pressures

In recognition of the elevated fuel price environment resulting from ongoing geopolitical instability in the Middle East — which has placed sustained upward pressure on global Brent crude oil prices and, in turn, domestic fuel costs — an additional fuel cost escalation adjustment has been incorporated into the 2026–2027 kerbside collection service charges.

Specifically, the analysis has assumed the average Melbourne Terminal Gate Price (TGP) for diesel will be \$2.50 per litre for the first three quarters of the year, declining to \$1.90 per litre in the final quarter. This fuel cost escalation assumption has resulted in an additional 2.2% increase to both the contractor lift rates associated with kerbside collection and the corresponding service charges, bringing the total overall increase in service charges and kerbside collection costs to 7.7%.

Rates and Capital Improved Value (CIV) Valuations

The draft 2026–2027 Annual Budget includes preliminary property CIV valuation data for 2026–2027 with valuations performed as of 1 January 2026. All rating information contained in the draft budget, including rates in the dollars, are based on these updated valuations. However, the preliminary valuations are yet to be certified by the Valuer-General Victoria and are therefore subject to change prior to the budget adoption.

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

Current draft valuation data indicates a 3.2% average increase in Capital Improved Valuations (CIV) across the municipality; however, this does not lead to additional rates revenue. While complying with the 2.75% rate cap, movements between valuations in differential rating groups and for individual properties will have an impact on individual rates notices. Individual outcomes will not be known until the 2026–2027 Annual Valuation and Rates Notices are calculated for each property.

The following is an extract from the Essential Services Commission's Compliance model, which demonstrates Council's adherence to the rate cap set by the Minister for Local Government for 2026–2027:

2025–26 Base Average Rate*	\$1,922.38
Minister's Rate Cap (2026-27)	2.75%
2026–27 Maximum Capped Rate	\$2,035.93
2026–27 Average Rate Applied	\$1,981.82
Minister's Rate Cap applied	2.73%

*Includes 2025-26 supplementary valuations.

Budgetary Pressures

Several macro-economic factors are expected to place ongoing pressure on future budget projections, including:

- The uncertain global economic environment and its impact on domestic inflation, particularly the continued upward pressure on fuel prices resulting from the ongoing conflict in the Middle East.
- Increases to employee costs in accordance with the Enterprise Agreement.
- Annual increases in insurance premiums across Council.
- Fluctuations in Federal and State Government funding allocations, which directly affect Council's revenue base.
- Cost-of-living pressures experienced by the community, which constrain Council's capacity to increase rates and charges beyond the rate cap.

These pressures are anticipated to persist into future years, placing greater emphasis on disciplined, longer-term financial planning to safeguard Council's financial sustainability. To mitigate the risk that material deviations in key assumptions adversely impact Council's long-term financial position, the following measures have been incorporated into the financial modelling:

- **Sensitivity testing of key assumptions**, including the future rate cap, rateable property growth, labour cost escalations and CPI variability, to understand the potential impact on future projections.
- **Conservative revenue assumptions**, particularly in relation to revenue growth and asset valuation increases, to ensure Council's ability to fund its operations is not overstated.
- **Scenario modelling** to identify and quantify the corrective measures available to Council should assumptions materially deviate from expectations during the term of the plan.

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

Financial Indicator Targets

Revised Local Government Performance Reporting Framework

Amendments to the Local Government (Planning and Reporting) Regulations 2020, approved on 16 December 2025 and effective from 1 January 2026, introduce new target-setting requirements under the Local Government Performance Reporting Framework (LGPRF). From the 2026–2027 reporting period, Council is required to include specific performance targets for 16 LGPRF measures within its Annual Budget — eight mandatory measures applicable to all Victorian councils, and eight Council-selected measures — and report against these in its Annual Report.

Section 8 of the draft 2026–2027 Annual Budget sets out all 16 measures. The eight Council-selected measures were formally endorsed on 22 April 2026 through the adoption of the Budget Management Framework, and reflect Moira Shire Council's strategic priorities, service profile, and alignment with the Council Plan 2025–2029.

Financial Sustainability

Council's projected long-term financial indicators within the draft Annual Budget remain below the desired target levels required to provide confidence in the Council's ongoing financial viability. This is despite Council having undertaken a range of deliberate measures over the past two financial years to improve its financial performance, including:

- Zero-based budgeting — training budget owners to build budget requests from the ground up based on annual service need, rather than rolling forward historical allocations.
- Service profiling and service reviews — systematically reviewing Council services to ensure they are appropriately scoped and funded to meet community demand in a financially sustainable manner.

A significant and persistent contributor to the erosion of Council's financial position — notwithstanding these measures — is the compounding structural gap between the State Government's rate cap and the Consumer Price Index. This issue was recently highlighted by the Victorian Auditor-General's Office in its report Results of 2024–25 Audits: Local Government (March 2026), which noted:

"Over the past 5 years total expenses have increased at a rate above the annual rate cap increase. In 2024–25 the difference was 2.1 per cent. In 2022–23 the difference was 7.9 per cent as councils experienced a high inflationary period post the height of COVID-19 pandemic."

This structural dynamic is not unique to Moira Shire Council and reflects a systemic challenge facing local government across Victoria.

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

Financial Sustainability Strategy

In practical terms, Council's adjusted underlying result forecasts that, over coming years, Council will spend more than it earns from its everyday operations — a gap that, if left unaddressed, will erode Council's financial reserves and its ability to deliver services and infrastructure for the community. To return to a sustainable financial position by 2028–29, Council needs to identify approximately \$3.5 million in financial improvement measures.

To provide a structured and accountable pathway to achieving this, Council will develop a Financial Sustainability Strategy by 30 November 2026. The Strategy will identify the specific initiatives, reforms and financial levers Council will pursue to close this gap — including service delivery optimisation, revenue diversification, asset management efficiencies, and expenditure controls. Progress against the Strategy will be reported to Council on a regular basis.

A key element of the Strategy's development will be deliberative community consultation. Council is committed to genuinely engaging residents, businesses and community groups in understanding the financial challenges facing the organisation and in shaping the priorities and trade-offs that will inform the Strategy's direction. The form and timing of this engagement will be determined in accordance with Council's Community Engagement Policy.

The Financial Sustainability Strategy will be designed to achieve the following financial performance targets by 2028–29:

- The adjusted underlying result is to be at least breakeven (i.e., no operating deficit).
- Asset renewal compared to depreciation expense is 100% or greater.
- Working capital to be 150% or greater.

4. Council Plan Alignment

Pillar Five Leading Organisation - A community-centered organisation focused on best practice.

5. Relevant Council Strategies, Plans and Policies

The following Council Strategies and Plans are relevant to this report:

- [Council Plan](#)
- [Financial Plan](#)
- [Asset Plan 2025 – 2035](#)
- [Revenue and Rating Plan 2025 – 2029](#)

The following Council Policies are relevant to this report:

- [Carry Forward Capital Projects Policy](#)
- [Community Engagement Policy](#)
- [Governance Rules](#)

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

6. Relevant Legislation

- [Local Government Act 2020](#)
- [Local Government \(Planning and Reporting\) Regulations 2020](#)

7. Financial Considerations

The financial impacts of this report are detailed below, should the recommendation be accepted by Council.

BUDGET IMPACT	No Impact (already included in approved budget)	Low Impact (less than \$20k variance to budget)	Medium Impact (between \$20k and \$100k variance to budget)	High Impact (greater than \$100k variance to budget)
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

8. Resource Considerations

The resource impacts of this report are detailed below, which provide an indication of resource hours required to implement the decision, should the recommendation be accepted by Council.

RESOURCE IMPACT	No Impact (less than 2 hours)	Low Impact (less than 20 hours)	Medium Impact (between 20 and 100 hours)	High Impact (greater than 100 hours)
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9. Risk Appetite

Moirā Shire Council's adopted Risk Appetite is 'Guarded'. Council will consider options and choose one that is safe, but also may maximise its ability to innovate, deliver strategic priorities and services, and care for the safety and wellbeing of staff, while also providing an acceptable level of reward and value for the community it serves and for local government.

The following risk tolerances have been predetermined by Council as part of the adopted Risk Appetite Statement and are relevant to the matter being considered by Council as part of this report.

Risk Category	Risk Category Description	Tolerance Rating
Trust & Reputation	We recognise the importance of protecting our reputation and advocating for the needs of our community and local economy. We understand that negative publicity or community reactions may occur where there are competing priorities and interests in the community.	Cautious

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

Governance	We are committed to good governance and meeting legislated, regulatory and policy requirements and contractual obligations in a consistent and fair manner.	Highly Cautious
Financial	We recognise that Council has a responsibility to ensure that we have sufficient resources now and into the future and that there are financial risks involved in delivering a wide range of services, programs and capital projects.	Cautious

The recommendation, if accepted, is consistent with the agreed risk tolerance.

10. Community Engagement

Council's engagement commitment in relation to this report is CONSULT on the International Association of Public Participation (IAP2) Engagement Spectrum as embedded within Council's Community Engagement Policy.

Council will invite the community to provide feedback on the draft 2026–2027 Annual Budget. We will acknowledge the feedback and provide context on how the feedback has or has not influenced our final decision on this matter.

Council will provide an opportunity for the community to provide feedback for a minimum of 21 days in accordance with the *Community Engagement Policy*.

We will invite feedback via Moira Matters (Council's community engagement platform) and promote the opportunity via Council's website, social media platforms, and Community Newsletter.

We will also hold public information sessions / drop-in sessions on the following dates at the locations listed below:

- Yarrawonga, Town Hall – 20 May 2026, 9:00am to 10:00am.
- Cobram, Civic Centre – 20 May 2026, 1:00pm to 2:00 pm.
- Nathalia, Sports and Community Centre – 26 May 2026, 1:30pm to 2:30pm.
- Numurkah, Community Learning Centre– 26 May 2026, 3:00pm to 4:00pm.

Community members providing feedback on the draft 2026 – 2027 Annual Budget will also be provided the opportunity to present their submission to a Committee of Council during a submission hearing scheduled to be held on Tuesday, 2 June 2026 at the Moira Shire Council office at 44 Station Street, Cobram.

11. Advisory Committees

Engagement with other Advisory Committees will occur during the period to ensure that Council decision-making is informed by diverse community views.

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

12. Gender Impact Assessment

In accordance with the *Gender Equality Act 2020*, any policies, programs and services that have a direct and significant impact on the public are required to undergo a Gender Impact Assessment. An assessment is not required for the draft 2026–2027 Annual Budget.

13. Conflict of Interest Declaration

The author of this report and officers associated with its development have no conflicts of interest to declare in the matter being considered.

Attachments

1 DRAFT 2026 - 2027 Annual Budget

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget



**Draft Annual Budget
2026/27**

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Acknowledgement

Moirā Shire Council acknowledges
the Yorta Yorta Nation as the
Traditional Owners of this land.
We recognise the deep spiritual
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We pay our respects to Elders
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

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DRAFT ANNUAL BUDGET 2026/27

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

1. PURPOSE

The 2026/27 Annual Budget ('the Budget') serves as a financial blueprint that ensures the strategic priorities outlined in the Council Plan 2025-2029 ('Council Plan') are translated into actionable initiatives and services that benefit the community. The budget ensures that these initiatives and services are delivered in a financially sustainable manner, operating within the fiscal boundaries as defined in Moira Shire Council's ('Council') Financial Plan 2025-2035.

The Local Government Act 2020, Section 94 requires Council to prepare and adopt a budget for each financial year and the subsequent three (3) financial years (at a minimum) that gives effect to the key initiatives and services detailed within the Council Plan. The budget must also include prescribed indicators and measures of service performance, specify the total amount to be raised through general rates, municipal and service charges, and indicate the rating method in which these will be raised.

This section describes how the Budget links to the achievement of the Community Vision and the Council Plan within the Integrated Strategic Planning and Reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision), medium term (Council Plan) and short term (Annual Budget) and then holding itself accountable (Annual Report).

1.1 Strategic context

Through its Strategic Planning Framework, Council aims to ensure all activities and financial resources align with the Moira Shire community's aspirations, needs, and expectations.

Key planning documents within the Strategic Planning Framework include:

- Community Vision 2045
- Council Plan 2025-2029
- Financial Plan 2025-2035
- Revenue and Rating Plan 2025-2029
- Asset Plan 2025-2035
- Annual Financial Plan and Budget

The Local Government Act 2020 requires councils to exercise sound financial management, which includes:

- Managing revenue, expenses, assets, liabilities, investments, and financial transactions according to financial policies and strategic plans.
- Prudently monitoring and managing financial risks having regard to prevailing economic circumstances.
- Ensuring financial policies and strategic plans, including the Revenue and Rating Plan 2025-2029, provide stability.
- Keeping accounts and records that explain the Council's financial operations and position.

This is all brought together through an integrated planning approach, as highlighted in Figure 1.

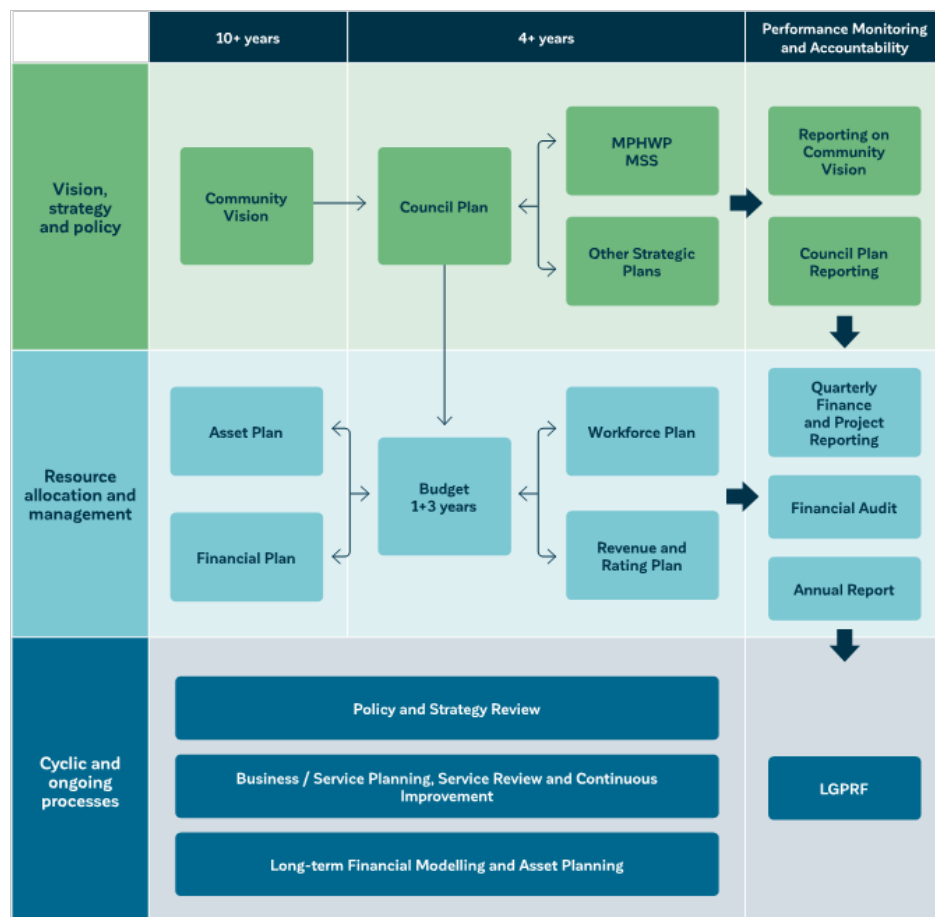
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Figure 1 – Council's Strategic Planning Framework



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2. ADMINISTRATORS' INTRODUCTION

The Draft 2026/27 Annual Budget reflects what we believe matters most to the people of Moira Shire – quality services and infrastructure, financial responsibility, and a community that is supported to thrive.

Shaped with purpose, this draft budget strikes the balance between keeping the everyday services our community relies on running smoothly, investing in the projects that will make a lasting difference to our Shire, and working towards financial sustainability.

Guided by our *Council Plan 2025-2029*, this year's budget funds a broad range of initiatives that touch every part of our community:

- Significant investment in roads, footpaths and flood protection infrastructure, including detailed designs for the Numurkah Flood Levee Stage 2, Cobram East Levee and Yarrawonga West drainage solution.
- Substantial road resheeting, resealing and restoration programs across our 3,813 kilometres of road network, together with targeted road safety and footpath improvements.
- Advancing projects including the proposed acquisition of the former Yarrawonga Primary School site, completion of the Katunga recreation building refurbishment, and entrance enhancements at the JC Lowe Oval, Yarrawonga.
- Continuing programs that connect and empower our community, including the Youth Council, Youth Events and annual Community Leadership Program.
- Progressing detailed designs for needed infrastructure upgrades at Woods Road Yarrawonga, Karook Street Cobram and Gifford Street Nathalia.

- Construction of the Multisport Stadium in Yarrawonga – a major community facility that will serve generations to come.
- Implementing our *Municipal Health and Wellbeing Plan 2025-2029*, alongside the *All-Abilities Access and Inclusion Plan* and *Reconciliation Action Plan 2025-2027*.
- Implementing our *Environmental Sustainability Strategy* and developing a net zero emissions strategy as part of our long-term commitment to a healthier environment.

We are mindful that this draft budget is being delivered at a time of real cost of living pressure. As always, our commitment to responsible financial management remains firm. We are focused on meeting today's needs without compromising our ability to invest in tomorrow.

This draft budget shows our commitment to the Moira community: delivering what matters now and laying the foundations for a confident future.



**Dr Graeme Emonson PSM,
Chair Administrator**



**Susan Benedyka,
Administrator**

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3. ANNUAL PLAN

The Annual Plan summarises the key operating and capital initiatives for the 2026/27 financial year, which are aligned with the strategic pillars in the Council Plan. The Annual Plan and Budget aim to operationalise the *Council Plan 2025-2029* priorities to deliver value to the community whilst ensuring long-term financial sustainability.

3.1 Strategic Pillars and Initiatives

The 2026/27 Annual Budget is structured around the five strategic pillars of the *Council Plan 2025-2029*, shown in Figure 2.

Established in the *Moirā2045 Community Vision*, these pillars reflect what our community has told us matters most and provide the framework for how Council directs its resources to achieve meaningful, lasting outcomes. Each pillar carries a clear strategic objective, supported by a program of key operating and capital initiatives that together advance Council's vision of a thriving, sustainable, and connected community.

The following section details the initiatives planned for delivery in 2026/27 under each pillar.

Figure 2 – Five strategic pillars of the Council Plan 2025-2029



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**3.1.1
COMMUNITY**

Objective

Healthy, safe, well serviced and connected communities.

Key Operating Initiatives

- Implement the *Municipal Health and Wellbeing Plan 2025-2029*, including delivery of initiatives such as:
 - Blokes' Breakfast
 - 16 Days of Activism
 - Seniors Week
 - Amplify youth events
 - International Women's Day; and
 - Move Moira.
- Provide maternal and child health Universal and EMCH services, including lactation clinic, sleep and settling outreach services, and immunisation programs.
- Implement the *All-Abilities Access and Inclusion Plan 2023-2026* and facilitate the All-Abilities Advisory Committee. Actions out of the plan will be delivered in 2026/27 on a regular basis through events and activities with partner agencies. These include:
 - All Abilities Talent Show
 - All Abilities Advisory Committee meetings
 - Access at a Glance
 - Raising community awareness on Dementia; and
 - Review of plans and policies.
- Deliver Council's Community Leadership Program, including a review of previous year programs and their impact.
- Finalise the development of the masterplan to inform the future use of the former Yarrowonga Primary School Site, including traffic management conditions around the site.
- Implement Council's *Reconciliation Action Plan 2025-2027* by delivering initiatives such as:
 - Finalise draft RAP with Reconciliation Australia and Yorta Yorta
 - Formally endorse RAP through Council
 - Further develop working relationships with Yorta Yorta; and
 - Host Cultural Awareness training for Council staff.
- Implement Council's Domestic Animal Management Plan.
- Support the Moira Youth Council and deliver youth events programs, including:
 - Underage disco
 - Job ready training sessions; and
 - Youthfest.
- Undertake a review of the Community Amenity Local Law.

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- Review and update the Community Safety Strategy, including:
 - Work with Victoria Police and other relevant stakeholders to provide appropriate community information sessions or education; and
 - Engage with relevant stakeholders and community in the renewal of the Strategy.
- Provide ongoing support to existing Community Steering Committees and Groups in the development and delivery of localised Community Plans, facilitated through funding opportunities under Council's Community Strengthening Grants Planning Program.
- Develop a Digital Inclusion Strategy focusing on closing the digital divide across Moira Shire by improving connectivity infrastructure, building community digital literacy, ensuring accessible online services, and supporting local business digital adoption through targeted programs, partnerships and advocacy.
- Undertake a Township Placemaking Process for the Shire's four major towns, engaging residents, businesses and stakeholders to re-imagine how our towns function by defining the future character, priorities and ideas that support growth, while identifying the services, infrastructure and public spaces needed to meet the evolving needs of each community.

Key Capital Initiatives

- Finalise the proposed acquisition of the Yarrowonga Primary School site.
- Completion of the Katunga Recreation Reserve building refurbishment.
- Deliver improvements to the entrance of JC Lowe Oval precinct, Yarrowonga.
- Completion of detailed designs for a new Cobram Scott Reserve Pavilion.
- Commence beautification works on Belmore Street, Yarrowonga.
- Undertake renewal and upgrade projects at Recreation Reserve facilities, informed by Council's Community Asset Committees.

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3.1.2
ENVIRONMENT

Objective

Enhanced natural environments.

Key Operating Initiatives

- Implement Council's *Environmental Sustainability Strategy* focusing on environmental, water and biodiversity matters.
- Develop and implement a Council net zero emissions strategy.
- Review water usage and entitlements approach for Council.
- Undertake a review of Council's vehicle fleet to ensure cost and utilisation effectiveness, opportunities to reduce emissions and electric vehicle transition and charging station strategy.
- Complete Service Planning Review for Waste Management.
- Review the *Domestic Wastewater Management Plan*.
- Develop a masterplan for Lake Numurkah in consultation with the community.
- Develop a community Electric Vehicle Network Strategy.
- Develop an Urban Canopy Strategy supported by an *Urban Canopy Mapping and Planting Plan*.

Key Capital Initiatives

- Implementation of the Integrated Water Management Plan at Yarrowonga Victoria Park/ Showgrounds.
- Develop designs for the future construction of Cell 11 at the Cobram Landfill.
- Council's Community Asset Committees.

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3.1.3 LIVEABILITY

Objective

Well planned and maintained places and spaces.

Key Operating Initiatives

- Finalise the development of and implement Council's Open Space Strategy.
- Implement Council's Road Safety Strategy and Action Plan.
- Finalise the development of the Barmah Floodplain Management Strategy.
- Develop a strategy to maximise utilisation of community assets and infrastructure.
- Complete the Bundalong Structure Plan, including Planning Scheme Amendment, to inform future development and land use opportunities.
- Complete a review of pedestrian safety in all school zones across the district.
- Complete a comprehensive review of Council's Asset Management Framework and Systems to enhance Council's asset management data and decision making.
- Develop an automated Land Supply Monitor to integrate Council data sources with GIS, providing real-time tracking of industrial, commercial, and residential land availability across the Shire.
- Develop a Structure Plan for Cobram to inform future development and strategic land use opportunities for commercial and employment-generating land.
- Seek funding to implement the Small Town Sports Sustainability Strategy 2025-2035 to support the long-term viability of sport and recreation across eight small towns, including supporting clubs to attract funding for infrastructure upgrades and facilitating programs to increase participation in football, netball, and cricket at single-oval communities throughout the shire.
- Finalise the review of the Moira Planning Scheme.
- Streamline planning and development assessment processes.

- Provide sustainable funding for Arts and Culture programs and projects in Moira Shire by:
 - Endorsing funding for the Arts and Culture groups;
 - Implementing an Expression of Interest process to distribute funds to eligible recipients; and
 - Developing the 2027-2032 Arts and Culture Strategy.
- Develop a strategy prioritising essential infrastructure links for upgrade consideration in the asset categories of roads, drainage, kerb and footpaths.

Key Capital Initiatives

- Construction of the Multisport Stadium in Yarrawonga.
- Detailed designs for the construction of Numurkah Flood Levee Stage 2.
- Detailed designs for development of the Cobram East Levee.
- Complete detailed designs on the Cobram South Drainage strategy.
- Significant investment in road resheeting, resealing and other road restoration programs across the municipality to improve local roads.
- Investment in renewing footpaths within the municipality.
- Completion of pedestrian pathway improvements in Pearce Steet, Nathalia.
- Detailed designs for flood protection drainage in Yarrawonga West.
- Completion of road safety improvements for Melville Street, Numurkah.
- Undertake detailed designs to upgrade needed infrastructure links including Woods Road Yarrawonga, Karook Street Cobram and Gifford Street Nathalia.

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**3.1.4
PROSPERITY**

Objective

A strong and diversified regional economy.

Key Capital Initiatives

- Delivery of carpark renewal works in Numurkah.

Key Operating Initiatives

- Finalise development and implement a new *Economic Development Strategy 2026-2030*.
- Develop an Events Strategy.
- Develop and implement a Tourism Destination Management Plan.
- Finalise the development of a precinct plan for Thompsons Beach in Cobram.
- Develop the business case for an alternative operating model for the Barmah Forest Heritage and Education Centre (BFHEC) supporting the strategic direction identified by the BFHEC Advisory Committee.
- Complete a Service Planning Review for Visitor Services.

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3.1.5

LEADING ORGANISATION

Objective

A community-centred organisation focused on best practice.

Key Operating Initiatives

- Implement Council's Customer Experience Strategy, including:
 - Conduct the Annual Community Satisfaction Survey;
 - Embed customer centric practices into policy and process design;
 - Review Council's booking system to enable an online process for booking venues including Community Assets, Parks and Reserves; and
 - Complete a review of the customer request management system.
- Conduct a customer focused training program for all staff.
- Continue to implement a strategy for Council to achieve a financially sustainable underlying result by 2028-2029.
- Maintain an active role in regional collaboration opportunities with other councils and regional bodies.
- Maintain an active role in regional collaboration opportunities.
- Undertake an electoral representation review in advance of the 2028 local government elections.
- Develop a Digital Transformation Strategy, including conducting a digital maturity assessment, research and benchmarking activities to develop the new strategy.

- Implement year one actions from the Gender Equality Action Plan 2026-2030.
- Implement Council's Advocacy Plan.
- Continue the service profiling and reviews in accordance with Council's Service Planning Framework, including the development of profiles for the following services:
 - Waste Management Services;
 - Buildings and Facilities Maintenance;
 - Aquatic Facilities; and
 - Visitor Services (Information centre and mobile van).

Key Capital Initiatives

- Strengthen OHS compliance at Council's Office and Depot locations.

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3.2 Financial Overview

3.2.1 Budget Summary

Total Operating Revenue
\$88,820,000

Total Operating Expenditure
\$82,302,000

Total Capital Budget
\$33,154,000

The *2026/27 Annual Budget* is forecasting a surplus result of \$6.52 million; with an underlying result forecast to be a slightly above breakeven at seven thousand dollars. This metric is important from a financial sustainability perspective as it highlights Council's ability to self-fund its ordinary operations by removing the impact of non-recurrent income such as developer contributions and non-current capital and operating grants.

Depreciation has a significant impact on Council's underlying result. Recent revaluations of Council's infrastructure assets have resulted in a significant increase to the replacement value of Council's assets. During the 2025/26 financial year, forecast depreciation increased from \$15.5 million in 2024/25 to \$17.1 million, resulting in a \$1.6 million impact to Council's underlying result.

Whilst the breakeven underlying surplus remains within the target range established in Council's *Financial Plan 2025-2035* (-3% to 3%), a stronger underlying result of between 1.7% and 2% is the desired trajectory. Achieving this range would enable Council to accumulate adequate reserves to fund future landfill rehabilitation and aftercare obligations, while also ensuring ordinary operations are cost recoverable.

Refer to section 8 of the Budget for Council's financial indicators and a summary of the strategic initiatives to improve the long-term financial performance and health of Council.

3.2.2 Revenue Sources

Rates and Charges
\$52,102,000

State and Federal Government Grants
\$28,784,000

Other revenue sources
\$7,934,000

Council's *2026/27 Annual Budget* is proposing to raise \$88.82 million in total revenue to fund its services and capital delivery program. Council's budgeted revenue streams are heavily concentrated on General Rates and Charges as well as State and Federal Government Operating and Capital Grants, which make up 59% and 32% of total revenue, respectively.

Figure 3 highlights that this concentration and revenue structure is consistent with previous financial years. Council's *Revenue and Rating Plan 2025-2029* addresses this concentration and the importance of diversifying revenue streams to grow own-sourced revenue and improve long-term financial sustainability.

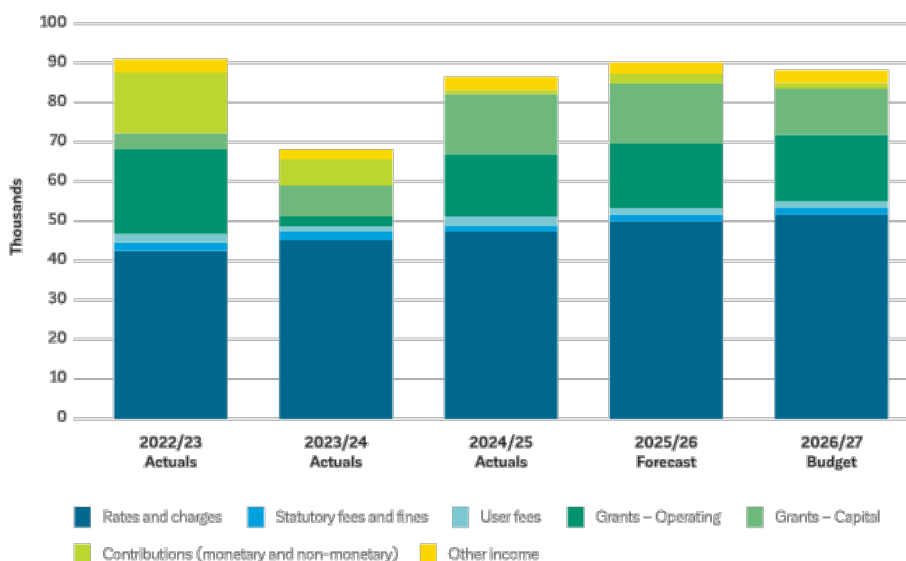
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Figure 3 – Historical and Forecast Revenue Trends



3.2.3 Operating Expenditure

The 2026/27 Annual Budget includes a range of operating initiatives that give direct effect to the strategic priorities outlined in the Council Plan 2025-2029. These initiatives represent targeted investment in programs, services and activities that respond to community needs, drive organisational improvement, and support Council's commitment to long-term financial sustainability. Operating budget initiatives are distinct from Council's ongoing service delivery and capital works program — they reflect deliberate, time-bound commitments within the financial year that advance Council's five strategic pillars.

The following resources have been allocated to each strategic pillar within the Council Plan, to deliver on the operating strategic initiatives. Refer also to section 5 of the budget for a summary of Council's services and their alignment to the Council Plan.

	Community	\$8,245,000
	Environment	\$12,743,000
	Liveability	\$28,874,000
	Prosperity	\$1,807,000
	Leading Organisation	\$18,598,000

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The following table summarises the key operating initiatives funded in the 2026/27 Annual Budget, including their alignment to the Council Plan and the approved budget allocation.

INITIATIVE DESCRIPTION	BUDGET ALLOCATION	STRATEGIC PILLAR
Township Placemaking Process	\$250,000	Community ●
Road Safety Strategy and Action Plan	\$220,000	Liveability ●
Drainage investigation project	\$200,000	Liveability ●
Thompsons Beach Cobram Precinct Plan	\$700,000	Prosperity ●
Cobram Structure Plan	\$195,000	Prosperity ●
Barmah Floodplain Management Strategy	\$70,000	Liveability ●
Bundalong Structure Plan	\$43,000	Liveability ●
Environment and Sustainability Strategy	\$40,000	Environment ●
Domestic Wastewater Management Plan Review	\$40,000	Environment ●
Community Leadership Program	\$35,000	Community ●
Yarrowonga Primary School Site Masterplan	\$35,000	Community ●
Urban Canopy Mapping and Planting Plan	\$25,000	Environment ●
Council Asset Management Framework	\$20,000	Liveability ●
Comprehensive review of Local Laws	\$15,000	Community ●
Open Spaces Strategy	\$15,000	Liveability ●

3.2.4 Capital Expenditure

The 2026/27 capital program totals \$33.15 million and reflects Council's commitment to renewing and expanding its asset base in a manner consistent with the priorities established in the Asset Plan 2025-2035.

The program is weighted towards asset renewal and new works, ensuring that Council continues to address the backlog of ageing infrastructure while delivering on strategic community investments. Funding within the Budget has been allocated across the following asset expenditure types:

Renewal	Upgrade
\$16,459,000	\$3,728,000
New	Expansion
\$12,817,000	\$150,000

Delivery Capacity

The total capital program of \$33.15 million has been developed with careful consideration of Council's internal capacity to deliver. Council has established a fully resourced project delivery team with the capability, systems and contractor relationships required to successfully plan, procure and complete capital works within the financial year.

The program has been scoped to be realistic and achievable, with project timelines, resourcing requirements and procurement lead times reviewed as part of the budget development process. Where projects span multiple financial years, appropriate budget phasing has been applied to reflect realistic delivery milestones.

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Major Capital Projects

The following table summarises the major capital projects included in the 2026/27 program. These projects represent the most significant individual investments across the asset expenditure categories and reflect Council's priorities in delivering infrastructure and facilities that support community liveability, safety and growth.

PROJECT DESCRIPTION	LOCATION	BUDGETED PROJECT SPEND	ASSET EXPENDITURE TYPE
Road Restoration Works	Municipality wide	\$10,289,615	Renewal/ Upgrade
Multisport Stadium	Yarrawonga	\$ 7,901,874	New
Library, Events and Performance Precinct completion	Yarrawonga	\$1,250,000	New
Botts Road Seal Upgrade	Yarrawonga	\$1,000,000	Upgrade
Botts Road/ Murray Valley Highway Culvert	Yarrawonga	\$700,000	Upgrade
JC Lowe Precinct Improvement	Yarrawonga	\$500,000	Renewal
Recreation Building Refurbishment	Katunga	\$422,184	Renewal
Flood Mitigation - Stage 2 Designs	Numurkah	\$320,882	New
Ulupna Bridge Safety Railing	Ulupna	\$232,000	Renewal
Hopkins Bridge Safety Railing	Katamatite East	\$232,000	Renewal
Landfill Cell 11 Construction Designs	Cobram	\$150,000	Expansion
Victoria Park/ Showgrounds – Integrated Water Management Plan Implementation	Yarrawonga	\$150,000	New

Refer to section 7.4 of the Budget for a detailed summary of the 2026/27 capital program.

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4. Economic Assumptions

Comprehensive Income Statement

This section outlines the assumptions underlying the Comprehensive Income Statement projections for the nine-year period from 2027/28 to 2035/36.

Escalation Factors	Notes	Forecast		Projections								
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Consumer price index (CPI)	1	%	2.75%	3.00%	3.00%	2.75%	2.50%	2.40%	2.40%	2.40%	2.40%	2.40%
Construction cost escalations	2	%	4.00%	3.40%	3.40%	3.40%	3.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Rateable Property Growth	3	%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%
Rate cap	3	%	2.75%	3.00%	3.00%	2.75%	2.50%	2.40%	2.40%	2.40%	2.40%	2.40%
Statutory fees and fines	4	%	2.75%	3.00%	3.00%	2.75%	2.50%	2.40%	2.40%	2.40%	2.40%	2.40%
Council kerbside charges	5	%	7.70%	2.58%	2.97%	2.72%	2.59%	2.37%	2.25%	2.25%	2.25%	2.25%
User fees		%	2.75%	3.00%	3.00%	2.75%	2.50%	2.40%	2.40%	2.40%	2.40%	2.40%
Grants - Operating		%	2.75%	3.00%	3.00%	2.75%	2.50%	2.40%	2.40%	2.40%	2.40%	2.40%
Grants - Capital		%	2.75%	3.00%	3.00%	2.75%	2.50%	2.40%	2.40%	2.40%	2.40%	2.40%
Contributions - monetary	9	%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Contributions - non-monetary	9	%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Interest rates returns	7	%	3.38%	3.63%	3.38%	3.13%	2.88%	2.63%	2.38%	2.38%	2.38%	2.38%
Borrowing Interest rates	8	%	5.35%	5.28%	5.24%	5.19%	5.13%	5.06%	5.06%	5.06%	5.06%	5.06%
Other income		%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Employee costs	6	%	2.75%	3.00%	3.00%	2.75%	2.50%	2.40%	2.40%	2.40%	2.40%	2.40%

Notes to Assumptions

1. Consumer price index (CPI)

In recognition of the ongoing conflict in the Middle East and its direct impact on global fuel markets, a specific allowance for increased fuel expenditure has been incorporated into the 2026/27 budget figures. It is important to note that this adjustment is limited to Council fuel costs and fuel costs associated with the Kerbside Collection Services (see note 5 below) only — broader goods and services that may be indirectly affected by rising fuel prices have not been separately adjusted beyond the standard indexation applied from the December 2025 Victorian State Government Budget Update.

For 2027/28 and beyond, a measured uplift has been applied to account for the ongoing inflationary pressures stemming from the Middle East conflict, which continues to exert upward pressure on global energy prices, construction materials, and transport costs. These factors directly impact Council's cost of service delivery and capital works programme.

Over the longer term, CPI is forecast to normalise and stabilise within the 2% to 3% target band, consistent with the Reserve Bank of Australia's medium-term inflation objective.

2. Construction cost escalations

Assumption is applied to the capital project spend projections to account for cost escalations. The figure applied is derived from the Australian Bureau of Statistics' Output of the Construction Industry (Dec 2025), which noted that construction prices rose 3.4% over the past twelve months.

3. Rate cap and Rateable property growth

The past seven years of property data has been analysed to determine the number of new rateable properties each year. The average annual growth over this seven year period in rateable properties is 1.4%. This outcome is slightly higher than the municipality growth forecasts mentioned in a Moira Shire: Economic Opportunities Study 2023 which noted consistent growth between 0.5% and 1.0% per annum. Therefore, a conservative assumption of 1.1% rateable property growth has been applied to the model.

Rate increases will comply with the Fair Go Rates framework (Rate Cap). The Minister for Local Government has set the rate cap at 2.75% for the 2025/26 financial year. The forecast rate cap is based on the long term CPI projections as provided by the State Government in its December 2025 State Government Budget Update, which projects CPI out until 2028/29.

4. Statutory fees and fines

Statutory fees and fines income is determined based on the fee unit set by the State Government. A five-year comparison of fee units has been assessed, resulting in an average increase of 2.57%. Upon assessing the last two years of movements, the increases in fee units has been aligned with long term CPI, and therefore the future increases in statutory fees and fines have been aligned to this data source.

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

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Comprehensive Income Statement

5. Council kerbside charges

The budget assumes that Council will continue to levy both the Environmental Charge and Kerbside Collection charges to recover the costs of kerbside collection services and to subsidise the rehabilitation of Council's landfill operations.

An analysis of Council's waste charges has been conducted to ensure pricing is structured on a cost-recoverable basis. The cost escalation assumptions for Kerbside Collection charges reflect the anticipated average annual cost increases for these services. Based on this modelling, the overall increase in service charges for 2026/27 was expected to be 5.5%.

However, in recognition of the elevated fuel price environment resulting from ongoing geopolitical instability in the Middle East — which has placed sustained upward pressure on global Brent crude oil prices and, in turn, domestic fuel costs — an additional fuel cost escalation adjustment has been incorporated into the 2026/27 analysis. Specifically, the analysis has assumed the average Melbourne Terminal Gate Price (TGP) for diesel will be \$2.50 for the first three quarters of the year, declining to \$1.90 in the final quarter. This fuel cost escalation assumption has resulted in an additional 2.2% increase to both the contractor lift rates associated with kerbside collection and the corresponding service charges, bringing the total overall increase in service charges and kerbside collection costs to 7.7%.

6. Employee Costs

Council's current Enterprise Bargaining Agreement (EBA) expires on 30 June 2026. Employee costs reflect salary increases for all staff in accordance with the CEO's commitment under the new EBA negotiations that the annual variable remuneration increase will be the greater of the Rate Cap or CPI, subject to a guaranteed minimum of 2% and a maximum of 4%.

Employee costs also include incremental band level progressions and associated on-costs, including superannuation, WorkCover levies, and leave entitlements.

Future staff resourcing is subject to business case approval and the positions being reflected in the organisation structure. The 2026/27 Draft Budget has been developed based on a version of the organisation structure dated February 2026. The projections from 2027/28 to 2035/36 reflect annual EBA increases based on the forecast rate cap. This represents the minimum escalation negotiated in the current EBA.

Employees and consultants backfilling vacant positions directly involved in the design and delivery of capital projects have had their time capitalised against the cost of capital projects.

Staff attrition is budgeted at 5% of the total labour cost, and is captured in the Corporate Overhead ledger, rather than the attrition being costed to departments.

7. Investment Interest Rate

Returns on investment interest rates are expected to initially increase in 2027/28, due to the recent increase in the RBA cash rate, and then decline over time as inflation improves and the RBA reduces the cash rate.

8. Borrowing Interest Rate

Interest rates on borrowings are fixed over the loan's life when funds are drawn down. It is estimated that the interest rates applied across all loan drawings will range between 4.77%, for earlier drawings, and 5.35% for more recent drawings associated with the Multisport Project.

9. Monetary and Non-Monetary Contributions

No indexation has been applied to contributions, but rather a three-year average of actual contributions received has been applied.

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Statement of Financial Position

This section outlines the assumptions underlying the Statement of Financial Position projections for the ten-year period from 2026/27 to 2035/36.

Revaluation of Property and Infrastructure

The following assumptions apply to the revaluation of Property and Infrastructure assets to reflect either their future replacement cost or market value:

Asset Class	Notes	Forecast	Budget	Projections								
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Bridges		%	4.00%	3.40%	3.40%	3.40%	3.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Buildings		%	4.00%	3.40%	3.40%	3.40%	3.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Culverts & Floodways		%	4.00%	3.40%	3.40%	3.40%	3.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Drainage		%	4.00%	3.40%	3.40%	3.40%	3.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Footpaths		%	4.00%	3.40%	3.40%	3.40%	3.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Kerb & Channel		%	4.00%	3.40%	3.40%	3.40%	3.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Land	1	%	6.30%	6.80%	6.45%	6.10%	5.75%	5.40%	5.05%	4.70%	4.35%	4.00%
Land under Roads	1	%	6.30%	6.80%	6.45%	6.10%	5.75%	5.40%	5.05%	4.70%	4.35%	4.00%
Other Assets		%	2.75%	2.50%	2.50%	2.50%	2.20%	2.20%	1.90%	1.90%	1.90%	1.90%
Recreation		%	4.00%	3.40%	3.40%	3.40%	3.40%	3.00%	3.00%	3.00%	3.00%	3.00%
Roads		%	4.00%	3.40%	3.40%	3.40%	3.40%	3.00%	3.00%	3.00%	3.00%	3.00%

1. Land Assets (Land and Land under Roads)

Growth assumptions are based on KPMG January 2026 Property Report, which provided growth forecasts to 2028. An average growth is then applied from 2028 onwards. All rates are discounted by 0.5% to reflect the slower expected growth in regional areas. Note that land valuations will not impact renewal metrics.

2. Plant and Equipment

CPI has been applied in the uplift of the valuation of these asset classes. CPI is a reasonable metric as these assets are generally goods purchased, rather than assets constructed.

3. Infrastructure Assets

Assumed Construction Cost Escalations has been applied in the uplift of the valuation of these asset classes. This metric is reasonable as the valuation methodology is based on replacement cost to build. All assumptions have been applied annual as Council is now performing indexation adjustments to asset classes annually.

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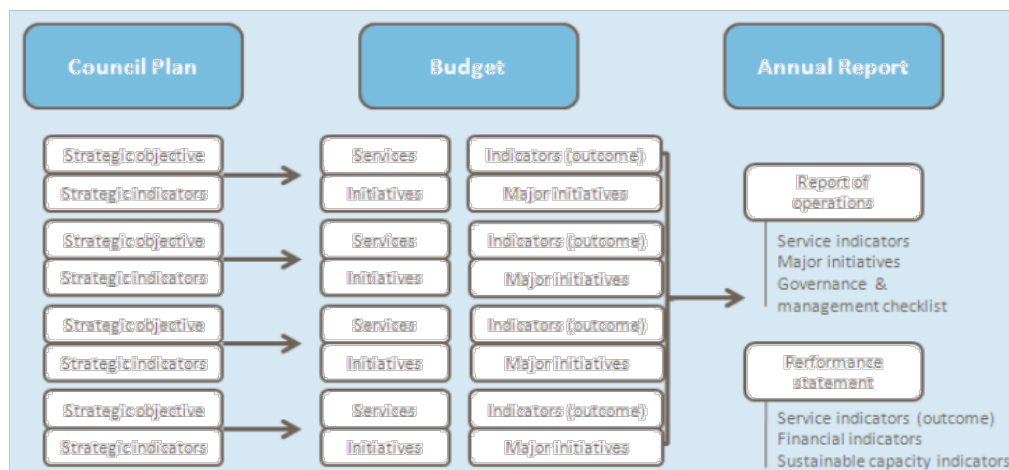
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

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5. Council Services and Performance Indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2026/27 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives and service performance outcome indicators in the Budget and report against them in the 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 Government Services

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5.1 Council Plan Pillar - Community

Service area	Description of services provided		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Animal Management	To provide for the administration and enforcement of legislation regulating domestic animals and livestock.	Inc	222	224	253
		Exp	582	637	747
		Surplus / (deficit)	(360)	(413)	(494)
Community Development	This service is responsible for working with the community stakeholders including funding to support Arts and Culture initiatives and other partner agencies to develop long-term community plans.	Inc	29	46	44
		Exp	1,666	1,971	2,072
		Surplus / (deficit)	(1,637)	(1,925)	(2,028)
Community Event Support	Supporting official events across the shire including Australia Day, Citizenship Ceremonies, Cultural Diversity Week, and International Women's Day.	Inc	23	23	13
		Exp	100	120	115
		Surplus / (deficit)	(77)	(97)	(102)
Community Grants	This grants program provides funds that strengthen the involvement of community organisations by developing services, management of facilities, coordination of events and promotion of tourism and health in the community.	Inc	-	-	-
		Exp	205	211	207
		Surplus / (deficit)	(205)	(211)	(207)
Emergency Preparedness, Response & Recovery	To maintain preparedness and responsiveness and to implement recovery processes in the event of an emergency occurring within the municipality.	Inc	570	615	370
		Exp	856	860	521
		Surplus / (deficit)	(286)	(245)	(151)
Immunisation	Provision of immunisation programs for infants and schoolchildren.	Inc	64	72	72
		Exp	130	129	121
		Surplus / (deficit)	(66)	(57)	(49)
Libraries	Provision of financial contribution to the operation of the Goulburn Valley Regional Library that provides library services at four locations and a mobile library service.	Inc	-	-	-
		Exp	878	905	973
		Surplus / (deficit)	(878)	(905)	(973)
Maternal and Child Health	Provision of services across the Shire at five locations and an outreach program.	Inc	662	675	675
		Exp	996	1,044	1,066
		Surplus / (deficit)	(334)	(369)	(391)
Mosquito Management	This program assists in early detection and control of arboviruses by providing surveillance, mosquito control and development of a disease control plan.	Inc	45	35	35
		Exp	105	115	119
		Surplus / (deficit)	(60)	(80)	(84)
Regulation and Enforcement of Local Laws	To regulate, control and enforce breaches of legislation and local laws with the aim to maintain a safe and orderly environment within the municipality.	Inc	83	53	53
		Exp	612	691	813
		Surplus / (deficit)	(529)	(639)	(760)
Regulation and Enforcement of Public Health Legislation	This service undertakes inspections and registers premises in accordance with health and food legislation.	Inc	229	251	282
		Exp	486	520	587
		Surplus / (deficit)	(257)	(269)	(305)
School Crossing Supervision	To provide for the safe passage of children and adults when using school crossings during nominated hours.	Inc	78	81	81
		Exp	169	219	231
		Surplus / (deficit)	(91)	(138)	(150)
Sports and Recreation Planning	Council operates two sports centres, along with 19 recreation reserves and four showgrounds.	Inc	22	22	22
		Exp	1,116	806	672
		Surplus / (deficit)	(1,094)	(784)	(650)

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5.2 Council Plan Pillar - Environment

			2024/25	2025/26	2026/27
Service area	Description of services provided		Actual \$'000	Forecast \$'000	Budget \$'000
Sustainability and Biodiversity Programs	Development of environmental policy, implementation of environmental projects and delivery of educational programs.	Inc	104	111	104
		Exp	874	812	931
		Surplus / (deficit)	(770)	(701)	(827)
Waste Management	Management of the Shire's waste including kerbside waste and recycling collection, Cobram Landfill operations and nine transfer stations.	Inc	12,986	14,327	14,903
		Exp	11,025	11,499	11,812
		Surplus / (deficit)	1,962	2,828	3,090
The Waste Management service is budgeted to generate a surplus, with the excess funds quarantined in a dedicated reserve to meet future obligations associated with the rehabilitation, monitoring, and aftercare of Council's landfill cells. This reserve ensures Council can fulfil its obligations under the Environmental Protection Authority (EPA) licence conditions and its General Environmental Duty.					

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5.3 Council Plan Pillar - Liveability				
Service area	Description of services provided	2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Aerodrome	Operational management of the Yarrowonga Aerodrome used by general aviation industry.	<i>Inc</i>	7	7
		<i>Exp</i>	177	175
		<i>Surplus / (deficit)</i>	(170)	(168)
Aquatic Facilities	Council operates five outdoor aquatic facilities and one indoor aquatic facility as well as a splash park.	<i>Inc</i>	-	-
		<i>Exp</i>	1,086	1,136
		<i>Surplus / (deficit)</i>	(1,086)	(1,149)
Asset Management	Management of Council's property and infrastructure assets and database, including design, construction and delivery of capital works projects.	<i>Inc</i>	37	43
		<i>Exp</i>	1,482	2,022
		<i>Surplus / (deficit)</i>	(1,445)	(2,315)
Buildings and Facilities Maintenance	This program ensures that Council's building assets are well maintained and serviceable.	<i>Inc</i>	-	-
		<i>Exp</i>	1,965	1,949
		<i>Surplus / (deficit)</i>	(1,965)	(2,107)
Building Services (MBS, Permits, Inspections)	To administer the legislative requirements of the Building Act, Building Regulations and associated Australian Standards in relation to building and related safety matters.	<i>Inc</i>	394	367
		<i>Exp</i>	864	835
		<i>Surplus / (deficit)</i>	(470)	(468)
Capital Project Delivery	The process of planning and executing capital projects, including managing resources and delivering the final product.	<i>Inc</i>	152	265
		<i>Exp</i>	1,080	1,020
		<i>Surplus / (deficit)</i>	(928)	(755)
Communications	Responsible for the management and provision of advice on external and internal communications, including management of Council's website and social media platforms.	<i>Inc</i>	-	-
		<i>Exp</i>	772	830
		<i>Surplus / (deficit)</i>	(772)	(830)
Development Engineering Services	Encompass the planning, design, and execution of projects related to infrastructure, land development, and building construction, ensuring projects are feasible, sustainable, and compliant with regulations.	<i>Inc</i>	-	-
		<i>Exp</i>	1,290	1,047
		<i>Surplus / (deficit)</i>	(1,290)	(1,047)
Management of reserves, parks, playgrounds, skate parks and open spaces	This program involves the maintenance and upgrade of Council's reserves, parks and gardens, skate parks, town entrances and open spaces.	<i>Inc</i>	-	-
		<i>Exp</i>	5,671	6,471
		<i>Surplus / (deficit)</i>	(5,671)	(6,471)
Property Management	Systems used to manage Council leases, tenure arrangements, disposal and acquisition of property.	<i>Inc</i>	526	507
		<i>Exp</i>	126	507
		<i>Surplus / (deficit)</i>	400	(1)
Roads	This program provides a network of rural and urban roads, urban footpaths and drainage to the community.	<i>Inc</i>	7,743	5,349
		<i>Exp</i>	8,876	9,567
		<i>Surplus / (deficit)</i>	(1,133)	(4,218)
Statutory Planning	Undertakes statutory planning services including applications and advice, strategic land use planning as well as enforcement of planning schemes.	<i>Inc</i>	857	851
		<i>Exp</i>	1,430	1,675
		<i>Surplus / (deficit)</i>	(572)	(823)

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

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5.4 Council Plan Pillar - Prosperity

Service area	Description of services provided		2024/25	2025/26	2026/27
			Actual \$'000	Forecast \$'000	Budget \$'000
Business Support	This service supports the attractions, growth and innovation of existing and prospective businesses across the shire as well as providing training and development opportunities.	<i>Inc</i>	18	8	50
		<i>Exp</i>	747	713	658
		<i>Surplus/ (deficit)</i>	(729)	(704)	(609)
Tourism	This service supports our tourism sector through marketing, industry and product development, including funding to support our Local Tourism Associations.	<i>Inc</i>	30	23	-
		<i>Exp</i>	687	745	726
		<i>Surplus/ (deficit)</i>	(657)	(723)	(726)
Visitor Services	This service supports the visitor economy and our local tourism businesses and ensures visitors are aware of all our region has to offer.	<i>Inc</i>	-	-	-
		<i>Exp</i>	339	416	424
		<i>Surplus/ (deficit)</i>	(339)	(416)	(424)

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5.5 Council Plan Pillar - Leading Organisation

Service area	Description of services provided		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Customer Service Management and Complaints Handling	The Customer Experience team supports the organisation in resolving customer enquiries, lodging requests for service, operating the Call Centre, receipting payments, processing applications and managing the hire of council facilities.	<i>Inc</i>	-	-	-
		<i>Exp</i>	757	769	876
		<i>Surplus / (deficit)</i>	(757)	(769)	(876)
Finance	Provide financial based services for financial management control and statutory reporting, procurement and contract compliance, raising and collection of municipal rates and charges and maintenance of Council rating information.	<i>Inc</i>	967	1,491	1,216
		<i>Exp</i>	3,253	2,574	1,814
		<i>Surplus / (deficit)</i>	(2,286)	(1,083)	(598)
Fleet Management	To ensure appropriate plant and vehicles are available to meet service levels.	<i>Inc</i>	101	122	102
		<i>Exp</i>	1,835	2,287	2,281
		<i>Surplus / (deficit)</i>	(1,733)	(2,164)	(2,179)
Governance, Risk and Performance	The processes used by Council to operate and control the administration, ethics and compliance of the organisation, and proactively manage the risks that affect Council, including the identification, assessment and prioritising of risks to ensure Council's operations are effectively maintained.	<i>Inc</i>	431	96	44
		<i>Exp</i>	4,990	5,011	5,161
		<i>Surplus / (deficit)</i>	(4,559)	(4,915)	(5,117)
Information Technology Services	Information Technology Services ensures Council's IT systems and equipment is properly maintained and working as required by the business including providing support for business system improvements, IT training and Geospatial Information System support.	<i>Inc</i>	6	1	-
		<i>Exp</i>	2,911	3,722	4,390
		<i>Surplus / (deficit)</i>	(2,905)	(3,722)	(4,390)
People and Culture	Provide human resource services to the Moira workplace including recruitment, payroll, learning and development, employee relations and Occupational Health and Safety.	<i>Inc</i>	7	0	-
		<i>Exp</i>	3,460	3,510	3,827
		<i>Surplus / (deficit)</i>	(3,453)	(3,510)	(3,827)
Records Management	Records Management is responsible for maintaining and supporting Council's Documents Management system and documents management practices within Council including the secure storage and retrieval of physical documents.	<i>Inc</i>	-	-	-
		<i>Exp</i>	260	234	249
		<i>Surplus / (deficit)</i>	(260)	(234)	(249)

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5.6 Service Performance Indicators

Service Performance Outcome Indicators

Domain	Indicator	2024/25 Actual	2025/26 Forecast	2026/27 Budget
Governance	Community engagement	37	38	39
	Financial decisions	11.3%	10.2%	9.2%
Community	Library services	29.6%	30.0%	30.8%
	Maternal and child health services (1)	81.3%	81.5%	82.0%
	Maternal and child health services (2)	91.0%	90.0%	90.0%
Environment	Roads	98.1%	98.2%	98.4%
	Waste management	28.8%	27.8%	27.0%
Responsiveness	Food safety	100.0%	100.0%	100.0%
	Statutory planning	62.8%	73.0%	75.0%
Cost	Library services	\$24.35	\$25.08	\$25.77
	Waste management	\$386.43	\$441.96	\$476.27

* refer to table at end of section 5.6 for information on the calculation of service performance outcome indicators

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Service Performance Indicator Definitions

Domain	Indicator	Performance Measure	Computation
Governance	Community engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
	Financial decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year)	[Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100
Community	Library services	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
	Maternal and child health services (1)	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
	Maternal and child health services (2)	Participation in the 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 financial year) / Number of Aboriginal children enrolled in the MCH service] x100
Environment	Roads	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
	Waste management	Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties
Responsiveness	Food safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
	Statutory planning	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Cost	Library services	Cost of library services (direct cost of library services per head of population)	Direct cost of library services / Population
	Waste management	Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	Direct cost of kerbside waste collection services / Number of serviced properties

FILE NO:
**A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.**

ITEM NO: 6.1
**(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)**
**(CHIEF FINANCIAL OFFICER, BEAU
MITTNER)**
**(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)**

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

5.6 Service Performance Indicators

Service Performance Indicator Definitions

Service	Indicator	Performance Measure	Computation
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and child health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
		Participation in the 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 financial year) / Number of Aboriginal children enrolled in the MCH service] x100

5.7 Services Reconciliation to Operating Result

	Surplus/ (Deficit) \$'000	Expenditure \$'000	Income \$'000
Service allocation totals	(44,102)	70,268	26,166
Expenses not allocated:			
Depreciation and Amortisation	18,070		
Surplus/ (Deficit) before non-allocated funding sources	(62,172)		
Funding sources not allocated:			
Interest Income	1,578		
Rates Income	40,042		
Contribution - non-monetary	1,000		
Capital Grants Income and Contributions	12,219		
VLGGC (General purpose grant)	9,740		
Internal plant and fleet charges*	4,110		
Total non-allocated funding sources	68,691		
Operating Surplus/ (Deficit) for the year	6,518		
Adjusted Underlying Result			
Operating Surplus/ (Deficit) for the year	6,518		
Less: Capital Income			
Capital Grant Income	(11,496)		
Capital Contributions	(1,723)		
Add: Recurrent Capital Grant Income			
Capital Grant Income - Roads to Recovery	6,707		
Adjusted Underlying Surplus/ (Deficit)	7		

* Internal plant and fleet charges are removed from the service summary to show the true service cost of Fleet Management.

Total income and expenditure per the service summary differs to the Comprehensive Income Statement due to impact of internal charges being removed in the organisational budget.

FILE NO: A COMMUNITY-CENTERED ORGANISATION FOCUSED ON BEST PRACTICE.	ITEM NO: 6.1 (SENIOR FINANCIAL ACCOUNTANT, NATASHA CARSTENS) (CHIEF FINANCIAL OFFICER, BEAU MITTNER) (DIRECTOR CORPORATE PERFORMANCE, PETER CANNIZZARO)
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

6. Financial Statements

This section presents information in regard to the Budget for the 4 years from 2026/27 to 2029/30 and Financial Plan Statements for the 10 years from 2026/27 to 2035/36.

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
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Statement of Capital Works
- Statement of Human Resources

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.

ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITNER)
(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

6.1 Comprehensive Income Statement

For the ten years ending 30 June 2036

	NOTES	Forecast	Budget	Projections								
		2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000	2035/36 \$'000
Income												
Rates and charges	6.1.1	49,963	52,102	54,057	56,137	58,158	60,122	62,078	64,082	66,153	68,293	70,503
Statutory fees and fines	6.1.2	1,506	1,446	1,489	1,534	1,576	1,616	1,654	1,694	1,735	1,776	1,819
User fees	6.1.3	1,964	1,882	1,938	1,997	2,052	2,103	2,153	2,205	2,258	2,312	2,368
Grants - operating	6.1.4	16,720	17,288	16,625	17,124	17,595	18,035	18,468	18,911	19,365	19,829	20,305
Grants - capital	6.1.4	12,619	11,496	11,381	10,227	4,987	5,020	5,017	4,994	4,827	4,920	5,003
Contributions	6.1.5	1,551	1,843	1,170	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
Net gain on disposal of property, infrastructure, plant and equipment		384	49	-	-	-	-	-	-	-	-	-
Other income	6.1.6	3,626	2,714	2,653	2,181	2,029	2,059	2,096	2,114	2,182	2,290	2,420
Total income		88,532	88,820	89,314	90,320	87,507	90,075	92,586	95,060	97,740	100,540	103,538
Expenses												
Employee costs	6.1.7	(29,214)	(29,116)	(29,213)	(29,329)	(30,168)	(30,958)	(31,734)	(32,532)	(33,349)	(34,188)	(35,047)
Materials and services	6.1.8	(29,548)	(31,246)	(32,112)	(33,485)	(34,101)	(35,004)	(35,876)	(36,975)	(38,002)	(39,058)	(40,143)
Depreciation	6.1.9	(17,525)	(17,672)	(16,534)	(19,563)	(20,763)	(21,738)	(22,383)	(23,036)	(23,607)	(24,183)	(24,776)
Amortisation	6.1.10	(386)	(398)	(600)	(600)	(600)	(600)	(600)	-	-	-	-
Bad and doubtful debts - allowance for impairment		(6)	(5)	(11)	(11)	(11)	(10)	(11)	(10)	(11)	(10)	(11)
Borrowing costs		(0)	(147)	(178)	(271)	(552)	(485)	(415)	(342)	(269)	(197)	(127)
Finance costs - leases		(89)	(22)	(7)	(3)	-	-	-	-	-	-	-
Other expenses	6.1.11	(3,829)	(3,696)	(3,795)	(3,914)	(4,025)	(4,133)	(4,239)	(4,348)	(4,460)	(4,574)	(4,692)
Total expenses		(79,569)	(82,302)	(84,450)	(87,174)	(90,168)	(92,927)	(95,356)	(97,245)	(99,698)	(102,210)	(104,795)
Surplus/(deficit) for the year		8,963	6,518	4,864	3,146	(2,661)	(2,852)	(2,772)	(2,185)	(1,958)	(1,670)	(1,258)
Underlying Surplus/(deficit) for the year		(2,260)	7	(2,875)	(2,343)	(3,653)	(3,852)	(3,772)	(3,188)	(2,969)	(2,670)	(2,258)
Other comprehensive income												
Items that will not be reclassified to surplus or deficit in future periods												
Net asset revaluation increment		29,166	41,737	39,997	42,001	43,786	44,663	41,602	42,093	42,539	42,906	43,186
Total other comprehensive income		29,166	41,737	39,997	42,001	43,786	44,663	41,602	42,093	42,539	42,906	43,186
Total comprehensive result		38,109	48,255	44,861	45,147	41,133	41,811	38,830	39,888	40,581	41,236	41,828

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITNER)
(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

6.2 Statement of Financial Position

For the ten years ending 30 June 2036

		Forecast	Budget	Projections								
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets												
Current assets												
Cash and cash equivalents		9,217	11,794	13,963	9,082	10,128	11,110	12,616	12,097	13,725	14,948	16,273
Trade and other receivables		8,729	8,368	7,965	7,467	7,091	7,002	6,665	6,752	6,807	6,441	6,244
Financial assets		31,850	22,295	10,033	3,511	4,038	4,623	4,976	5,970	7,164	9,671	13,056
Inventories		991	996	1,001	1,006	1,011	1,016	1,021	1,026	1,031	1,036	1,042
Other assets		5,363	5,363	5,363	5,363	5,363	5,363	5,363	5,363	5,363	5,363	5,363
Total current assets		56,170	48,836	38,344	26,460	27,651	29,033	30,860	31,228	33,910	37,480	41,997
Non-current assets												
Investments in associates and joint ventures		918	918	918	918	918	918	918	918	918	918	918
Property, infrastructure, plant & equipment		955,815	1,014,456	1,076,873	1,134,290	1,173,693	1,213,528	1,249,526	1,285,686	1,322,312	1,358,683	1,395,001
Right-of-use assets		969	547	50	25	-	-	-	-	-	-	-
Intangible assets		6,489	6,071	5,471	4,972	4,272	3,673	3,073	3,073	3,073	3,073	3,073
Financial assets		5,000	5,000	-	-	-	-	-	-	-	-	-
Total non-current assets		969,171	1,026,992	1,083,313	1,140,105	1,178,883	1,218,119	1,253,517	1,289,677	1,326,303	1,362,674	1,398,992
Total assets		1,025,341	1,075,828	1,121,657	1,166,565	1,206,534	1,247,152	1,284,377	1,320,905	1,360,214	1,400,154	1,440,989
Liabilities												
Current liabilities												
Trade and other payables		2,879	3,017	3,155	3,270	3,392	3,490	3,577	3,686	3,789	3,894	3,991
Trust funds and deposits		4,626	4,626	4,626	4,626	4,626	4,626	4,626	4,626	4,626	4,626	4,626
Unearned income/revenue		2,203	727	458	-	-	-	-	-	-	-	-
Provisions		5,310	6,240	5,248	5,293	5,338	5,713	7,528	5,498	5,543	5,588	5,633
Interest-bearing liabilities		405	772	1,089	1,243	1,309	1,379	1,407	1,368	1,395	1,184	1,077
Lease liabilities		425	425	27	50	-	-	-	-	-	-	-
Total current liabilities		15,848	15,807	14,802	14,482	14,665	15,207	17,138	15,177	15,352	15,291	15,327
Non-current liabilities												
Provisions		8,242	7,198	7,175	7,150	7,123	6,767	4,640	4,588	4,536	4,484	4,433
Interest-bearing liabilities		3,761	7,461	9,850	9,799	8,490	7,110	5,703	4,395	2,940	1,757	679
Lease liabilities		630	246	53	-	-	-	-	-	-	-	-
Total non-current liabilities		12,633	14,905	17,078	16,949	15,613	13,877	10,343	8,923	7,477	6,241	5,112
Total liabilities		28,481	30,712	31,880	31,431	30,278	29,084	27,480	24,101	22,829	21,532	20,439
Net assets		996,860	1,045,115	1,089,777	1,135,124	1,176,257	1,218,067	1,256,897	1,296,805	1,337,385	1,378,622	1,420,550

FILE NO: A COMMUNITY-CENTERED ORGANISATION FOCUSED ON BEST PRACTICE.	ITEM NO: 6.1 (SENIOR FINANCIAL ACCOUNTANT, NATASHA CARSTENS) (CHIEF FINANCIAL OFFICER, BEAU MITTNER) (DIRECTOR CORPORATE PERFORMANCE, PETER CANNIZZARO)
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

6.2 Statement of Financial Position

For the ten years ending 30 June 2036

	Forecast		Budget	Projections								
	NOTES	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000	2035/36 \$'000
Equity												
Accumulated surplus		303,695	313,083	318,184	321,825	318,875	316,591	313,618	311,833	308,876	308,005	306,747
Reserves		692,865	732,032	771,792	813,199	857,381	901,477	943,078	985,172	1,027,710	1,070,617	1,113,803
Total equity		996,560	1,045,115	1,089,977	1,135,124	1,176,257	1,218,067	1,256,697	1,296,805	1,337,385	1,378,622	1,420,550

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
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ITEM NO: 6.1
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

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6.3 Statement of Changes in Equity

For the ten years ending 30 June 2036

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2026 Forecast					
Balance at beginning of the financial year		958,751	291,115	660,127	7,509
Surplus/(deficit) for the year		8,943	8,943	-	-
Net asset revaluation increment/(decrement)		29,166	-	29,166	-
Transfers (to)/from other reserves		-	3,837	-	(3,837)
Balance at end of the financial year		996,860	303,895	689,293	3,672
2027 Budget					
Balance at beginning of the financial year		996,860	303,895	689,293	3,672
Surplus/(deficit) for the year		6,518	6,518	-	-
Net asset revaluation increment/(decrement)		41,737	-	41,737	-
Transfers (to)/from other reserves	6.3.1	-	2,670	-	(2,670)
Balance at end of the financial year		1,045,115	313,083	731,030	1,002
2028 Projection					
Balance at beginning of the financial year		1,045,115	313,083	731,030	1,002
Surplus/(deficit) for the year		4,866	4,866	-	-
Net asset revaluation increment/(decrement)		39,997	-	39,997	-
Transfers (to)/from other reserves		-	237	-	(237)
Balance at end of the financial year		1,089,977	318,184	771,027	765
2029 Projection					
Balance at beginning of the financial year		1,089,977	318,184	771,027	765
Surplus/(deficit) for the year		3,146	3,146	-	-
Net asset revaluation increment/(decrement)		42,001	-	42,001	-
Transfers (to)/from other reserves		-	595	-	(595)
Balance at end of the financial year		1,135,123	321,926	813,028	170
2030 Projection					
Balance at beginning of the financial year		1,135,124	321,926	813,028	170
Surplus/(deficit) for the year		(2,653)	(2,653)	-	-
Net asset revaluation increment/(decrement)		43,786	-	43,786	-
Balance at end of the financial year		1,176,256	319,275	856,814	567

FILE NO:
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(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

6.3 Statement of Changes in Equity

For the ten years ending 30 June 2036

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2031 Projection					
Balance at beginning of the financial year		1,176,256	318,875	856,814	567
Surplus/(deficit) for the year		(2,852)	(2,852)	-	-
Net asset revaluation increment/(decrement)		44,663	-	44,663	-
Transfers (to)/from other reserves		-	567	-	(567)
Balance at end of the financial year		1,218,067	316,590	901,477	-
2032 Projection					
Balance at beginning of the financial year		1,218,067	316,590	901,477	-
Surplus/(deficit) for the year		(2,772)	(2,772)	-	-
Net asset revaluation increment/(decrement)		41,602	-	41,602	-
Balance at end of the financial year		1,256,897	313,818	943,079	-
2033 Projection					
Balance at beginning of the financial year		1,256,897	313,818	943,079	-
Surplus/(deficit) for the year		(2,185)	(2,185)	-	-
Net asset revaluation increment/(decrement)		42,093	-	42,093	-
Balance at end of the financial year		1,296,805	311,633	985,172	-
2034 Projection					
Balance at beginning of the financial year		1,296,805	311,633	985,172	-
Surplus/(deficit) for the year		(1,957)	(1,957)	-	-
Net asset revaluation increment/(decrement)		42,539	-	42,539	-
Balance at end of the financial year		1,337,386	309,675	1,027,710	-
2035 Projection					
Balance at beginning of the financial year		1,337,386	309,675	1,027,710	-
Surplus/(deficit) for the year		(1,671)	(1,670)	-	-
Net asset revaluation increment/(decrement)		42,906	-	42,906	-
Balance at end of the financial year		1,378,622	308,005	1,070,617	-

FILE NO: A COMMUNITY-CENTERED ORGANISATION FOCUSED ON BEST PRACTICE.	ITEM NO: 6.1 (SENIOR FINANCIAL ACCOUNTANT, NATASHA CARSTENS) (CHIEF FINANCIAL OFFICER, BEAU MITTNER) (DIRECTOR CORPORATE PERFORMANCE, PETER CANNIZZARO)
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

6.3 Statement of Changes in Equity

For the ten years ending 30 June 2036

	Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
NOTES	\$'000	\$'000	\$'000	\$'000
2036 Projection				
Balance at beginning of the financial year	1,378,622	308,005	1,070,817	-
Surplus/(deficit) for the year	(1,257)	(1,258)	-	-
Net asset revaluation increment/(decrement)	43,188	-	43,188	-
Balance at end of the financial year	1,420,550	306,747	1,113,803	-

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(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

6.4 Statement of Cash Flows

For the ten years ending 30 June 2036

	Forecast	Budget	Projections								
	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000	2035/36 \$'000
	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											
Rates and charges	46,642	52,458	54,518	56,590	58,376	60,215	62,211	64,196	66,301	68,457	70,701
Statutory fees and fines	1,431	1,446	1,499	1,534	1,576	1,616	1,654	1,694	1,735	1,776	1,819
User fees	2,052	2,070	2,132	2,196	2,257	2,313	2,369	2,425	2,484	2,543	2,604
Grants - operating	15,883	17,288	16,825	17,124	17,595	18,035	18,468	18,911	19,365	19,829	20,305
Grants - capital	12,177	11,496	11,381	10,227	4,987	5,020	5,017	4,934	4,927	4,920	5,003
Interest received	2,024	1,309	1,125	608	412	423	431	419	459	535	634
Other receipts	3,068	1,515	1,842	1,880	1,889	1,820	1,952	1,984	2,016	2,050	2,084
Net GST refund / payment	5,738	6,262	7,023	6,719	5,063	5,063	5,156	5,286	5,448	5,556	5,691
Employee costs	(28,129)	(28,301)	(26,359)	(29,244)	(30,093)	(30,671)	(31,649)	(32,447)	(33,264)	(34,103)	(34,962)
Materials and services	(34,300)	(32,600)	(34,248)	(35,441)	(36,788)	(37,881)	(38,954)	(40,027)	(41,156)	(42,309)	(43,503)
Other payments	(9,482)	(6,950)	(6,896)	(5,559)	(5,040)	(5,090)	(5,543)	(7,436)	(5,490)	(5,622)	(5,758)
Net cash provided by/(used in) operating activities	17,104	25,993	26,532	26,435	20,242	20,762	21,111	19,941	22,823	23,634	24,619
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(38,238)	(36,412)	(43,397)	(37,349)	(16,825)	(17,501)	(17,358)	(17,716)	(18,364)	(18,313)	(18,598)
Proceeds from Financial Assets	17,150	9,555	17,262	6,521	(527)	(485)	(452)	(995)	(1,194)	(2,507)	(3,385)
Net cash provided by/ (used in) investing activities	(21,088)	(26,857)	(26,135)	(30,828)	(17,352)	(17,986)	(17,810)	(18,711)	(19,558)	(20,820)	(21,983)
Cash flows from financing activities											
Finance costs (partially capitalised)	(167)	(220)	(437)	(558)	(552)	(465)	(415)	(342)	(269)	(197)	(127)
Proceeds from borrowings	1,000	4,500	3,500	1,200	-	-	-	-	-	-	-
Repayment of borrowings	(318)	(433)	(794)	(1,097)	(1,243)	(1,309)	(1,379)	(1,407)	(1,368)	(1,395)	(1,184)
Interest paid - lease liability	(69)	(22)	(7)	(3)	-	-	-	-	-	-	-
Repayment of lease liabilities	(425)	(384)	(591)	(30)	(50)	-	-	-	-	-	-
Net cash provided by/(used in) financing activities	21	3,441	1,671	(488)	(1,845)	(1,795)	(1,795)	(1,749)	(1,637)	(1,591)	(1,311)
Net increase/(decrease) in cash & cash equivalents	(3,963)	2,577	2,169	(4,881)	1,046	952	1,507	(519)	1,628	1,223	1,325
Cash and cash equivalents at the beginning of the financial year	13,180	9,217	11,794	13,963	9,082	10,128	11,110	12,616	12,097	13,725	14,948
Cash and cash equivalents at the end of the financial year	9,217	11,794	13,963	9,082	10,128	11,110	12,616	12,097	13,725	14,948	16,273

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MITTNER)
(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

6.5 Statement of Capital Works

For the ten years ending 30 June 2036

	Forecast		Budget		Projections							
	NOTES	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000	2035/36 \$'000
Property												
Land		65	574	55	-	-	-	-	-	-	-	-
Land improvements		3,312	367	6,742	6,359	-	-	-	-	-	-	-
Total land		3,377	941	6,797	6,359	-	-	-	-	-	-	-
Buildings		7,654	11,419	12,142	9,055	749	799	578	810	626	691	722
Building improvements		377	65	290	1,375	-	-	-	-	-	-	-
Total buildings		8,231	11,484	12,432	10,430	749	799	578	810	626	691	722
Total property		11,608	12,425	19,239	16,789	749	799	578	810	626	691	722
Plant and equipment												
Plant, machinery and equipment		3,434	3,012	4,287	2,162	1,630	1,199	1,113	1,349	1,859	1,343	1,164
Computers and telecommunications		12	70	-	-	-	-	-	-	-	-	-
Total plant and equipment		3,446	3,082	4,287	2,162	1,630	1,199	1,113	1,349	1,859	1,343	1,164
Infrastructure												
Roads		9,575	11,395	6,827	7,087	7,418	7,625	7,739	7,779	7,900	8,026	8,249
Bridges		3,210	464	554	759	782	1,399	1,468	1,158	1,153	1,212	1,274
Footpaths and cycleways		480	381	179	182	174	175	186	194	242	254	265
Drainage		1,969	2,711	4,317	5,025	2,532	2,555	2,397	2,415	2,433	2,453	2,443
Recreational, leisure and community facilities		2,063	1,347	1,185	591	626	650	663	705	705	776	610
Waste management		1,395	150	1,600	-	-	-	-	-	-	-	-
Parks, open space and streetscapes		272	290	50	52	54	57	60	63	65	68	72
Aerodromes		371	-	-	-	-	-	-	-	-	-	-
Kerbs and Channel		232	684	821	877	882	969	1,042	1,104	1,157	1,243	1,298
Other infrastructure		127	227	417	439	448	482	505	529	555	582	610
Total infrastructure		19,714	17,648	15,941	15,003	12,917	13,912	14,069	13,947	14,210	14,613	15,022
Total capital works expenditure	6.4.1	34,768	33,154	39,457	33,954	15,295	15,910	15,760	16,105	16,895	16,648	16,908
Represented by:												
New asset expenditure		12,024	12,817	19,031	14,709	-	-	-	-	-	-	-
Asset renewal expenditure		17,776	16,459	16,376	17,898	15,111	15,696	15,553	15,863	16,435	16,369	16,609
Asset expansion expenditure		1,395	150	1,600	-	-	-	-	-	-	-	-
Asset upgrade expenditure		3,574	3,728	451	1,547	184	212	227	243	260	279	298
Total capital works expenditure	6.4.1	34,768	33,154	39,457	33,954	15,295	15,910	15,760	16,105	16,895	16,648	16,908

All capital works noted above are excluding GST.

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

6.5 Statement of Capital Works

For the ten years ending 30 June 2036

	Forecast		Budget		Projections							
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Funding sources represented by:												
Grants		12,819	11,496	11,381	10,227	4,987	5,020	5,017	4,984	4,927	4,920	5,003
Contributions		-	723	50	-	-	-	-	-	-	-	-
Council cash		20,949	16,435	24,526	22,527	10,309	10,690	10,763	11,171	11,768	11,728	11,905
Borrowings		1,000	4,500	3,500	1,200	-	-	-	-	-	-	-
Total capital works expenditure	6.4.1	34,768	33,154	39,457	33,954	15,295	15,010	15,780	16,105	16,695	16,648	16,908

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

6.6 Statement of Human Resources

For the ten years ending 30 June 2036

	Forecast	Budget	Projections								
	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000	2035/36 \$'000
Staff expenditure											
Employee costs - Operating	24,516	26,393	27,052	27,588	28,382	29,127	29,662	30,617	31,390	32,184	32,997
Employee costs - Capitalised	634	1,128	1,161	1,196	1,229	1,260	1,290	1,321	1,353	1,385	1,418
Total staff expenditure	25,149	27,520	28,213	28,785	29,611	30,387	31,152	31,938	32,743	33,569	34,416
Staff numbers	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Employees	236.0	241.0	243.6	243.7	246.4	249.1	251.9	254.6	257.4	260.3	263.1
Total staff numbers	236.0	241.0	243.6	243.7	246.4	249.1	251.9	254.6	257.4	260.3	263.1

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

Department	Budget	Comprises		
	2026/27 \$'000	Permanent Full Time \$'000	Part time \$'000	Casual Temporary \$'000
Office of CEO	573	573	-	-
Community	4,001	2,157	1,068	776
Corporate Performance	5,552	4,349	408	795
Sustainable Development	5,857	4,304	751	802
Infrastructure	11,537	10,199	554	784
Total permanent staff expenditure	27,520	21,583	2,781	3,156
Other employee related expenditure	1,596			
Total expenditure	29,116			

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

Department	Budget	Comprises		
	2026/27	Permanent Full Time	Part time	Casual Temporary
Office of CEO	3.0	3.0	-	-
Community	33.3	18.3	8.8	6.2
Corporate Performance	49.6	38.7	4.5	5.4
Sustainable Development	48.9	36.0	7.3	5.6
Infrastructure	106.3	94.7	4.5	7.1
Total staff	241.0	191.6	25.0	24.4

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Summary of Planned Human Resources Expenditure
For the ten years ending 30 June 2036

	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000	2035/36 \$'000
Office of CEO										
Permanent - Full time	573	591	608	625	641	656	672	688	704	721
Women	239	246	254	261	267	274	280	287	294	301
Men	334	344	355	364	373	382	392	401	411	420
Total Office of CEO	573	591	608	625	641	656	672	688	704	721
Community										
Permanent - Full time	2,157	2,222	2,289	2,352	2,410	2,468	2,527	2,588	2,650	2,714
Women	1,675	1,725	1,777	1,826	1,871	1,916	1,962	2,009	2,058	2,107
Men	280	289	297	306	313	321	328	336	344	353
Vacant positions	202	208	214	220	226	231	237	242	248	254
Permanent - Part time	1,068	1,100	1,133	1,165	1,194	1,222	1,252	1,282	1,313	1,344
Women	965	994	1,023	1,052	1,078	1,104	1,130	1,157	1,185	1,214
Men	104	107	110	113	116	119	122	124	127	131
Casuals and temporary	776	799	823	846	867	887	909	931	953	976
Total Community	4,001	4,121	4,245	4,362	4,471	4,578	4,688	4,800	4,916	5,034
Corporate Performance										
Permanent - Full time	4,349	4,480	4,495	4,619	4,734	4,848	4,964	5,084	5,206	5,331
Women	2,364	2,435	2,508	2,577	2,642	2,705	2,770	2,837	2,905	2,974
Men	1,086	1,119	1,034	1,062	1,089	1,115	1,142	1,169	1,197	1,226
Vacant positions	898	925	953	979	1,004	1,028	1,053	1,078	1,104	1,130
Permanent - Part time	408	420	433	445	456	467	478	489	501	513
Women	338	348	358	368	377	386	395	405	415	425
Vacant positions	70	72	75	77	79	80	82	84	86	88
Casuals and temporary	795	729	751	772	791	810	829	849	870	890
Total Corporate Performance	5,552	5,629	5,679	5,835	5,981	6,125	6,272	6,422	6,576	6,734

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PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Summary of Planned Human Resources Expenditure
For the ten years ending 30 June 2036

	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000	2035/36 \$'000
Sustainable Development										
Permanent - Full time	4,304	4,433	4,566	4,692	4,809	4,925	5,043	5,164	5,288	5,415
Women	1,651	1,700	1,751	1,800	1,845	1,889	1,934	1,981	2,028	2,077
Men	2,287	2,356	2,427	2,493	2,556	2,617	2,680	2,744	2,810	2,877
Vacant positions	366	377	388	399	409	419	429	439	450	460
Permanent - Part time	751	773	796	818	839	859	880	901	922	944
Women	337	348	358	368	377	386	395	405	414	424
Men	381	392	404	415	425	435	446	457	467	479
Vacant positions	33	34	35	36	37	38	38	39	40	41
Casuals and temporary	802	750	583	599	614	629	644	659	675	691
Total Sustainable Development	5,857	5,957	5,946	6,109	6,262	6,412	6,566	6,724	6,885	7,050
Infrastructure										
Permanent - Full time	10,199	10,537	10,887	11,221	11,537	11,851	12,173	12,504	12,844	13,193
Women	1,639	1,690	1,743	1,793	1,841	1,887	1,935	1,984	2,035	2,088
Men	7,767	8,030	8,302	8,562	8,809	9,055	9,307	9,567	9,834	10,108
Vacant positions	794	818	842	865	887	908	930	953	975	999
Permanent - Part time	554	571	588	604	619	634	649	665	681	697
Women	155	160	164	169	173	177	182	186	190	195
Men	231	238	245	252	258	265	271	277	284	291
Vacant positions	168	173	176	183	187	192	197	201	206	211
Casuals and temporary	784	808	832	855	876	897	919	941	963	986
Total Infrastructure	11,537	11,916	12,306	12,679	13,032	13,381	13,740	14,109	14,488	14,876
Total staff expenditure	27,520	28,213	28,785	29,611	30,387	31,152	31,938	32,743	33,569	34,416

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

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Summary of Planned Human Resources FTE
For the ten years ending 30 June 2036

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE	2033/34 FTE	2034/35 FTE	2035/36 FTE
Office of CEO										
Permanent - Full time	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Women	2	2	2	2	2	2	2	2	2	2
Men	1	1	1	1	1	1	1	1	1	1
Total Office of CEO	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Community										
Permanent - Full time	18.3	18.3	18.3	18.3	18.3	18.3	18.3	18.3	18.3	18.3
Women	14	14	14	14	14	14	14	14	14	14
Men	2	2	2	2	2	2	2	2	2	2
Vacant positions	2	2	2	2	2	2	2	2	2	2
Permanent - Part time	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
Women	8	8	8	8	8	8	8	8	8	8
Men	1	1	1	1	1	1	1	1	1	1
Vacant positions	0	0	0	0	0	0	0	0	0	0
Casuals and temporary	6.2	6.2	6.2	6.2	6.2	6.2	6.2	6.2	6.2	6.2
Total Community	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3	33.3
Corporate Performance										
Permanent - Full time	39.7	39.7	39.7	39.7	39.7	39.7	39.7	39.7	39.7	39.7
Women	23	23	23	23	23	23	23	23	23	23
Men	9	9	9	9	9	9	9	9	9	9
Vacant positions	8	8	8	8	8	8	8	8	8	8
Permanent - Part time	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Women	4	4	4	4	4	4	4	4	4	4
Vacant positions	1	1	1	1	1	1	1	1	1	1
Casuals and temporary	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4
Total Corporate Performance	49.6	49.6	49.6	49.6	49.6	49.6	49.6	49.6	49.6	49.6

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

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Summary of Planned Human Resources FTE
For the ten years ending 30 June 2036

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE	2033/34 FTE	2034/35 FTE	2035/36 FTE
Sustainable Development										
Permanent - Full time	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0
Women	14	14	14	14	14	14	14	14	14	14
Men	19	19	19	19	19	19	19	19	19	19
Vacant positions	3	3	3	3	3	3	3	3	3	3
Permanent - Part time	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3
Women	3	3	3	3	3	3	3	3	3	3
Men	4	4	4	4	4	4	4	4	4	4
Casuals and temporary	5.6	5.6	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total Sustainable Development	48.9	48.9	47.3	47.3	47.3	47.3	47.3	47.3	47.3	47.3
Infrastructure										
Permanent - Full time	94.7	97.3	100.0	102.7	105.4	108.1	110.9	113.7	116.5	119.4
Women	15	16	18	19	20	22	23	25	26	27
Men	72	73	74	76	77	78	80	81	83	84
Vacant positions	8	8	8	8	8	8	8	8	8	8
Permanent - Part time	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Women	2	2	2	2	2	2	2	2	2	2
Men	2	2	2	2	2	2	2	2	2	2
Vacant positions	1	1	1	1	1	1	1	1	1	1
Casuals and temporary	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1
Total Infrastructure	106.3	108.9	111.6	114.3	117.0	119.7	122.5	125.3	128.1	131.0
Total staff numbers	241.0	243.6	243.7	246.4	249.1	251.9	254.6	257.4	260.3	263.1

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ITEM NO: 6.1
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**(CHIEF FINANCIAL OFFICER, BEAU
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**(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)**

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

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7. Notes to the financial statements

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

7.1 Comprehensive Income Statement

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

The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services as well as operating and capital initiatives detailed in the Council Plan.

To fund the delivery of the Council Plan objectives, the average general rate plus municipal charge will increase by 2.75% in line with the rate cap. This will raise total general rates and municipal charges for 2026/27 to \$39,437,928 (excluding supplementary rates).

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

	2025/26 Forecast \$'000	2026/27 Budget \$'000	Increase/ (decrease)	
			\$'000	%
General rates*	31,054	32,356	1,302	4.2%
Municipal charge*	7,030	7,082	53	0.7%
Waste management charges	10,901	11,633	731	6.7%
Supplementary rates and rate adjustments	461	506	44	9.6%
Interest on rates and charges	268	270	2	0.7%
Revenue in lieu of rates**	249	256	7	2.7%
Total rates and charges	49,963	52,102	2,139	4.3%

*These income streams are subject to the rate cap established under the FGRS.

**Revenue in lieu of rates includes income received under s94 (6A) of the *Electricity Industry Act 2000* for renewable energy generators (solar farms) as well as income received under the *Cultural and Recreational Lands Act 1963*.

Despite the rate cap being 2.75%, compared to the 2025/26 forecast, General Rates appear to be increasing by 4.2%. The reason for this variance being greater than rate cap is due to the 2025/26 supplementary rates being included in the base calculation for the 2026/27 General Rates. This increases the base average general rates compared to the total rates levied during the 2025/26 financial year.

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7.1.1(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	2025/26 cents/\$CIV	2026/27 cents/\$CIV	Change cents/\$CIV	Increase/ (decrease)
General rate for Residential Building Land	0.00218564	0.002214460	0.0000288	1.3%
General rate for Residential Vacant Land	0.00437128	0.004428920	0.0000576	1.3%
General rate for Farm Land	0.00207636	0.002103737	0.0000274	1.3%
General rate for Commercial Building Land	0.00305990	0.003100244	0.0000403	1.3%
General rate for Commercial Vacant Land	0.00546410	0.005536150	0.0000720	1.3%
General rate for Industrial Building Land	0.00305990	0.003100244	0.0000403	1.3%
General rate for Industrial Vacant Land	0.00546410	0.005536150	0.0000720	1.3%
General rate for Rural Building Land	0.00218564	0.002214460	0.0000288	1.3%
General rate for Rural Vacant Land	0.00437128	0.004428920	0.0000576	1.3%

Please note that the rate in the dollar and associated levy amounts presented in this draft Budget Report have been calculated using Stage 3 property valuation data prepared by the Valuer-General Victoria. This data is currently pending formal authorisation by the Valuer-General and, as such, remains subject to revision. Any changes to the valuation data prior to or upon authorisation may result in an adjustment to the final rate in the dollar and corresponding levy amounts.

7.1.1(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	2025/26 \$'000	2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Residential Building Land	13,868	14,760	892	6.4%
Residential Vacant Land	1,875	1,800	(74)	(8.8%)
Farm Land	8,955	9,274	319	3.6%
Commercial or Industrial Building Land	3,744	3,877	132	3.5%
Commercial or Industrial Vacant Land	281	325	44	15.6%
Rural Building Land	2,108	2,197	89	4.2%
Rural Vacant Land	124	123	(1)	(0.9%)
Total amount to be raised by general rates	31,054	32,356	1,302	4.2%

Despite the rate cap being 2.75%, compared to the 2025/26 forecast, General Rates are shown to be increasing by 4.2%. The reason for this increase being greater than rate cap is due to the 2025/26 supplementary rates being included in the base calculation for the 2026/27 General Rates. This increases the base average general rates compared to the total rates levied during the 2025/26 financial year.

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

Type or class of land	2025/26 Number	2026/27 Number	Increase/ (decrease)	
			\$'000	%
Residential Building Land	11,878	12,099	221	1.9%
Residential Vacant Land	1,160	1,052	(108)	(9.3%)
Farm Land	3,054	3,065	11	0.4%
Commercial or Industrial Building Land	1,163	1,181	18	1.5%
Commercial or Industrial Vacant Land	111	92	(19)	(17.1%)
Rural Building Land	1,733	1,740	7	0.4%
Rural Vacant Land	143	142	(1)	(0.7%)
Total number of assessments	19,242	19,371	129	0.7%

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

Type or class of land	2025/26 \$'000	2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Residential Building Land	6,344,855	6,665,150	320,295	5.0%
Residential Vacant Land	451,713	406,496	(45,217)	(10.0%)
Farm Land	4,312,757	4,408,442	95,685	2.2%
Commercial or Industrial Building Land	1,223,637	1,250,402	26,765	2.2%
Commercial or Industrial Vacant Land	51,402	58,659	7,257	14.1%
Rural Building Land	964,497	992,298	27,801	2.9%
Rural Vacant Land	28,310	27,677	(633)	(2.2%)
Total value of land	13,377,171	13,809,124	431,953	3.2%

7.1.1(f) The municipal charge under Section 159 of the Act compared with the previous financial year

Type of Charge	Per Rateable Property 2025/26 \$	Per Rateable Property 2026/27 \$	Increase/ (decrease)	
			\$	%
Municipal	390.00	390.00	-	0.0%

7.1.1(g) The estimated total amount to be raised by municipal charges compared with the previous financial year

Type of Charge	2025/26 \$'000	2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Municipal	7,030	7,082	53	0.7%

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

Type of Charge	Per Rateable Property 2025/26 \$	Per Rateable Property 2026/27 \$	Increase/ (decrease)	
			\$	%
Kerbside landfill collection service - 240L*	524.00	534.00	10.00	1.9%
Kerbside landfill collection service - 120L	262.00	267.00	5.00	1.9%
Kerbside landfill collection service - 80L	175.00	178.00	3.00	1.7%
Kerbside recycling collection service	125.00	129.00	4.00	3.2%
Kerbside glass collection service	39.00	43.00	4.00	10.3%
Kerbside organic waste collection service	188.00	219.00	31.00	16.5%
Environmental charge	134.00	138.00	4.00	3.0%

*Available only to eligible properties with 6 or more people living in the property or properties with two or more children in nappies.

Council has undertaken a detailed review of its pricing for kerbside collection services to ensure full cost recovery and alignment with the Minister's Good Practice Guidelines for Service Rates and Charges (January 2026). The review confirmed that Council has already implemented 67% of the requirements under the Guidelines, with a transition plan outlined in Council's Revenue and Rating Plan to achieve full compliance over a four-year period.

In recognition of the elevated fuel price environment resulting from ongoing geopolitical instability in the Middle East — which has placed sustained upward pressure on global Brent crude oil prices and, in turn, domestic fuel costs — a fuel cost escalation adjustment has been incorporated into the 2026/27 service charge analysis (see Economic Assumptions - Council Kerbside Charges). Specifically, the analysis has assumed the average Melbourne Terminal Gate Price (TGP) for diesel will be \$2.50 for the first three quarters of the year, declining to \$1.90 in the final quarter.

Increases in the Kerbside Organic Waste Collection Service charge are also driven by other external cost pressures such as disposal fees, which have increased 12%.

Previously, charges for the Kerbside Glass Collection Service and the Kerbside Recycling Collection Service were consolidated under a single charge described as the Recyclables Kerbside Collection Service. From the 2026/27 financial year, these charges will be separated into distinct line items to improve bin volume tracking and enhance pricing transparency for ratepayers.

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

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

Type of Charge	2025/26	2026/27	Increase/ (decrease)	
	\$'000	\$'000	\$'000	%
Kerbside landfill collection service	3,936	4,070	134	3.4%
Kerbside recyclable collection service	2,371	-	(2,371)	(100.0%)
Kerbside recycling collection service	-	1,883	1,883	
Kerbside glass collection service	-	588	588	
Kerbside organic waste collection service	2,178	2,603	425	19.5%
Environmental charge	2,416	2,489	73	3.0%
Total	10,901	11,633	732	6.7%

In December 2023, the Minister for Local Government released the Good Practice Guidelines for Service Rates and Charges (the Guidelines), made under Section 87 of the *Local Government Act 2020*. The Guidelines establish what constitutes good practice for councils in the determination and declaration of Service Rates and Charges under Section 162 of the *Local Government Act 1989*, and address related matters of compliance and accountability. In particular, the Guidelines require that service rates and charges be explainable, justifiable, and fair — recovering only the reasonable and direct costs of providing a service to an occupancy, without over-recovery.

The Guidelines were revised in January 2026. The revisions clarified and expanded the range of costs that councils are permitted to include within their service charges, provided those costs directly relate to the delivery of the service. These clarifications support greater cost transparency and ensure that charges more accurately reflect the true cost of service delivery.

For councils unable to fully comply in 2024/25, the Minister expected those councils to demonstrate a clear pathway to compliance in future budgets.

During 2024/25 Council performed a detailed review of its pricing for kerbside collection services to ensure the services are cost recoverable and align with the revised Guidelines. This review found that Council has already implemented 67% of the requirements. This conformance rate remains consistent under the revised guidelines. Council's Revenue and Rating Plan 2025–2029 outlines a structured transition plan to achieve full compliance over a four-year period, encompassing service level reviews, charge adjustments, and ongoing transparency improvements.

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

	2025/26	2026/27	Increase/ (decrease)	
	\$'000	\$'000	\$'000	%
General rate	31,054	32,356	1,302	4.2%
Municipal charge	7,030	7,082	53	0.7%
Kerbside landfill collection service	3,936	4,070	134	3.4%
Kerbside recyclable collection service	2,371	-	(2,371)	(100.0%)
Kerbside recycling collection service	-	1,883	1,883	
Kerbside glass recyclable collection service	-	588	588	
Kerbside organic waste collection service	2,178	2,603	425	19.5%
Environmental charge	2,416	2,489	73	3.0%
Total Rates and charges	48,985	51,071	2,086	4.3%

See 7.1.1 (h) for comments relating to movements in kerbside collection pricing, which has a direct impact on the amount of revenue raised through service charges.

Previously, charges for the Kerbside Glass Collection Service and the Kerbside Recycling Collection Service were consolidated under a single charge described as the Recyclables Kerbside Collection Service. From the 2026/27 financial year, these charges will be separated into distinct line items to improve bin volume tracking and enhance pricing transparency for ratepayers.

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7.1.1(k) Fair Go Rates System Compliance

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

	2025/26	2026/27
Total Rates and municipal charge	\$ 38,083,547	\$ 39,437,928
Number of rateable properties	19,242	19,371
Base Average Rate	\$ 1,922.38	\$ 1,981.82
Maximum Rate Increase (set by the State Government)	3.00%	2.75%
Capped Average Rate	\$ 1,979.19	\$ 2,035.93
Maximum General Rates and Municipal Charges Revenue	\$ 38,083,574	\$ 39,438,000
Budgeted General Rates and Municipal Charges Revenue	\$ 38,083,547	\$ 39,437,928
Budgeted Supplementary Rates	\$ 461,449	\$ 505,899
Budgeted Total Rates and Municipal Charges Revenue	\$ 38,544,996	\$ 39,943,827

7.1.1(l) 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 (2026/27: estimated \$505,899 and 2025/26: \$461,449)
- 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.

7.1.1(m) Differential rates

General Rates

A general rate be declared in respect of the 2026/27 Financial Year. It be further declared that the general rate be raised by the application of differential rates. Each differential rate will be determined by multiplying the Capital Improved Value of rateable land (categorised by the characteristics described below) by the relevant rate in the dollar in Note 6.1.1(b).

Use of each differential rate:

Revenue from the differential rates will be used to fund items of expenditure described in the Budget adopted by Council. The levels of the differential rates are the levels which Council considers are necessary to achieve the objectives specified above.

The classes of land which are subject to each differential rate and the uses are set out below.

Differential category	2025/26 differential rate	2026/27 differential rate	Increase/ (decrease) [movement]	Increase/ (decrease) (movement %)
Residential Building	100%	100%	0%	0%
Residential Vacant	200%	200%	0%	0%
Rural Building	100%	100%	0%	0%
Rural Vacant	200%	200%	0%	0%
Farm Land	95%	95%	0%	0%
Commercial or Industrial Building	140%	140%	0%	0%
Commercial or Industrial Vacant	250%	250%	0%	0%

Refer below to the objectives of each differential, which also explains any rate movement from the previous financial year.

Objective of each differential rate:

To ensure that Council has adequate funding to deliver on the strategic objectives of the Council Plan, whilst ensuring that the rating burden is levied in a manner that is fair and equitable, a differential rate be declared for rateable land having the respective characteristics specified below, which characteristics will form the criteria for each differential rate so declared:

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

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7.1.1(m) Differential rates

a) Residential Building Land

Any land within the municipal district:

- (i) on which a building designed or adapted for human occupation is erected; and
- (ii) which does not have the characteristics of:
 - Farm Land
 - Commercial Building Land
 - Industrial Building Land; or
 - Rural Building Land.

b) Residential Vacant Land

Any land within the municipal district:

- (i) on which no building designed or adapted for human occupation is erected; and
- (ii) which does not have the characteristics of:
 - Farm Land
 - Commercial Vacant Land
 - Industrial Vacant Land; or
 - Rural Vacant Land.

Compared to Residential Building Land, a higher differential rate is applied to encourage development of the land.

c) Rural Building Land

Any land within the municipal district:

- (i) which is more than 2 and less than 10 hectares in area;
- (ii) which is located within a Rural Residential Zone or Zones under the Moira Planning Scheme;
- (iii) on which a building designed or adapted for human occupation is erected; and
- (iv) the use of the land:
 - does not have a significant and substantial commercial purpose or character;
 - does not seek to make a profit on a continuous and repetitive basis from its activities on the land; and
 - is not making a profit from its activities on the land or does not have a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

d) Rural Vacant Land

Any land within the municipal district:

- (i) which is more than 2 and less than 10 hectares in area;
- (ii) which is located within a Rural Residential Zone or Zones under the Moira Planning Scheme;
- (iii) on which no building designed or adapted for human occupation is erected; and
- (iv) the use of the land:
 - does not have a significant and substantial commercial purpose or character;
 - does not seek to make a profit on a continuous or repetitive basis from its activities on the land; and
 - is not making a profit from its activities on the land or does not have a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

Compared to Rural Building Land, a higher differential rate is applied to encourage development of the land.

e) Farm Land

Any land within the municipal district that is "farm land" within the meaning of section 3(1) of the Valuation of Land Act 1960.

The differential rate is 95% of the General Rate for Residential Building Land. The differential rate considers the rating principles of equity and fairness as it applies to farming land. This is in recognition that farming enterprises generally require large masses of land with a corresponding large capital improved value relative to other business enterprises.

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7.1.1(m) Differential rates

f) Commercial or Industrial Building Land

Any land within the municipal district:

- (i) on which a building designed or adapted for commercial or industrial purposes is erected;
- (ii) which is used primarily for commercial or industrial purposes; and
- (iii) does not have the characteristics of:
 - Farm Land
 - Residential Building Land; or
 - Rural Building Land.

The differential rate is 140% of the General Rate for Residential Building Land and recognises the impact that commercial and industrial activities has on Council infrastructure and seeks to achieve vertical equity by passing more of the rate burden to properties capable of generating income.

g) Commercial or Industrial Vacant Land

Any land within the municipal district:

- (i) on which no building designed or adapted for commercial or industrial purposes is erected;
- (ii) which is, by reason of its zoning under the Moira Planning Scheme, capable of being used primarily for commercial or industrial purposes; and
- (iii) does not have the characteristics of:
 - Farm Land
 - Residential Vacant Land; or
 - Rural Vacant Land.

The differential rate is 250% of the General Rate for Residential Building Land. The increased differential rate is to encourage development of vacant land.

Cultural and Recreational Land

Section 4 of the *Cultural and Recreational Land Act 1963* requires that rates for recreational lands shall be levied at "such amount as the municipal council thinks reasonable having regard to the services provided by the municipal council in relation to such lands and having regard to the benefit to the community derived from such recreational lands".

The amount of revenue in lieu of rates payable in respect of each recreational land to which the Act applies will be determined by multiplying the Capital Improved Value of the recreational land by the applicable Cultural and Recreational rate-in-the-dollar ('RID') as determined by Council. The table below details the discount applied from the Residential Building RID to derived the Cultural and Recreational RID. The determination of this discount is documented with Council's *Revenue and Rating Plan 2025 - 2029*.

	2025/26	2026/27	Variation
Cultural and Recreational	56%	56%	0.0%
Cultural and Recreational RID	0.00122396	0.00124010	1.3%

Municipal Charge

A municipal charge be declared in respect of the 2026/27 Financial Year.

The municipal charge be declared for the purpose of covering some of the administrative costs of Council.

The municipal charge be in the sum of \$390.00 for each rateable land (or part) in respect of which a municipal charge may be levied.

It be confirmed that the municipal charge is declared in respect of all rateable land within the municipal district in respect of which a municipal charge may be levied.

Annual Service Charge

An annual service charge be declared in respect of the 2026/27 Financial Year.

The annual service charge be declared for the collection and disposal of refuse from land.

The annual service charge be based on the criteria set out below:

- (i) \$534.00 per annum for each property to which a 240L kerbside landfill collection service is provided;
- (ii) \$267.00 per annum for each property to which a 120L kerbside landfill collection service is provided;
- (iii) \$178.00 per annum for each property to which a 80L kerbside landfill collection service is provided;
- (iv) \$129.00 per annum for each property to which a kerbside recycling collection service is provided;
- (v) \$43.00 per annum for each property to which a kerbside glass collection service is provided;
- (vi) \$219.00 per annum for each property to which a kerbside organic waste collection service is provided; and
- (vii) \$138.00 per annum for an Environmental Charge to each property that has the capacity to generate waste, which can be deposited by a ratepayer or resident at a landfill or waste transfer or disposal facility; except where the rateable land is 'farm land' within the meaning of s 3(1) of the *Valuation of Land Act 1960* and is a 'single farm enterprise' within the meaning of section 174(4) of the *Local Government Act 1989*.

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Rebates & Concessions

It be recorded that Council grants to each owner of rateable land who is an "eligible recipient" within the meaning of the *State Concessions Act 2004*, a rebate for the 2026/27 financial year to the maximum amount advised by the Department of Families, Fairness and Housing.

Incentives

No incentive be declared for early payment of the general rates, municipal charge and annual service charge declared.

Payment

All rates and charges be paid in accordance with section 167(1) and (2) of the *Local Government Act 1989*, with Council offering two fixed payment methods, being:

- Annual (15 February 2027); and
- Quarterly (30 Sept 2026, 30 November 2026, 28 February 2027 and 31 May 2027).

Alternatively, ratepayers have the flexibility to choose a payment frequency that suits their individual circumstances by scanning the QR code made available on the Annual Valuation and Rates Notice. All direct debit arrangements set up through Council's third party provider will have an end date of 15 June, with the exception of the annual instalments, which are due by 15 February 2027.

Consequential

It be confirmed that, subject to sections 171 and 172 of the *Local Government Act 1989*, Council will require a person to pay interest on any rates and charges which:

- (i) that person is liable to pay; and
- (ii) have not been paid by the date specified for their payment.

The Finance Manager be authorised to levy and recover the general rates, municipal charge and annual service charges in accordance with the *Local Government Act 1989* and *Local Government Act 2020*.

7.1.2 Statutory fees and fines

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Town planning fees	605	535	(70)	(11.6%)
Building services fees	345	290	(55)	(16.0%)
Business registration fees	201	245	44	21.9%
Animal registration fees and fines	224	253	29	13.0%
Property certificate fees	50	50	0	0.0%
Septic permit fees	30	21	(9)	(28.9%)
Other statutory fees and fines	51	52	0	0.8%
Total statutory fees and fines	1,506	1,446	(60)	(4.0%)

Town planning fees are expected to reduce in 2025/26 as development activity diminishes. Building services fees are expected to reduce due to increased use of Private Building Surveyors by building applicants.

7.1.3 User fees

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Leisure centre and recreation fees	22	22	0	0.0%
Waste management service fees	1,589	1,485	(104)	(6.5%)
Public facilities and park hire fees	204	204	0	0.1%
Sundry works and works within road reserve fees	50	50	0	0.0%
Other user fees and charges	98	120	22	22.0%
Total user fees	1,964	1,882	(82)	(4.2%)

Gate fee income at the Cobram Landfill has been budgeted based on a multi-year historical average, which provides a more reliable and conservative basis for revenue forecasting than any single year's performance. The 2025/26 forecast reflects an above-average year of gate fee receipts — attributable to non-recurring or elevated waste disposal activity in that period.

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7.1.4 Grants

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

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	25,728	25,389	(339)	(1.3%)
State funded grants	3,811	3,396	(415)	(10.9%)
Total grants received	29,538	28,784	(754)	(2.6%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Commonwealth Financial Assistance Grants	14,735	15,126	391	2.7%
Recurrent - State Government				
Community health	41	36	(5)	(11.3%)
Community safety	60	60	-	0.0%
Immunisation	22	22	-	0.0%
Maternal and child health	675	675	-	0.0%
Recreation and community events	55	45	(10)	(18.2%)
Roadside weeds and pest management	85	85	-	0.0%
School Crossing Supervision	81	81	-	0.0%
Total recurrent grants	15,754	16,130	376	2.4%
Non-recurrent - Commonwealth Government				
Economic development and tourism	215	600	385	179.1%
Recreation and community events	10	10	-	0.0%
Non-recurrent - State Government				
Drainage	50	92	42	84.0%
Emergency event recovery	555	310	(245)	(44.1%)
Recreation and community events	5	2	(3)	(66.7%)
Roads	15	-	(15)	(100.0%)
Other	117	145	28	23.7%
Total non-recurrent grants	967	1,159	192	19.8%
Total operating grants	16,720	17,288	568	3.4%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	3,050	6,707	3,658	119.9%
Total recurrent grants	3,050	6,707	3,658	119.9%
Non-recurrent - Commonwealth Government				
Aerodrome	438	-	(438)	(100.0%)
Bridges	1,862	-	(1,862)	(100.0%)
Drainage	2,327	-	(2,327)	(100.0%)
Recreation, leisure and community facilities	492	1,946	1,453	295.1%
Roads	2,599	1,000	(1,599)	(61.5%)
Non-recurrent - State Government				
Buildings	451	19	(431)	(95.7%)
Drainage	73	160	88	121.3%
Footpaths	49	76	27	54.4%
Recreation, leisure and community facilities	1,215	1,179	(36)	(3.0%)
Roads	263	408	146	55.5%
Total non-recurrent grants	9,769	4,789	(4,980)	(51.0%)
Total capital grants	12,818	11,496	(1,322)	(10.3%)
Total Grants	29,538	28,784	(754)	(2.6%)

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7.1.4 Grants

Operating Grants

Non-recurrent - Commonwealth Government

The economic development and tourism grant relates to Council's successful application under the Commonwealth Government's Regional Precincts and Partnerships Program for the development of a Thompsons Beach Cobram Precinct Plan. This grant funding has been carried forward from the 2024/25 financial year.

Non-recurrent - State Government

Emergency Event Recovery funding for 2025/26 and 2026/27 has been/ is expected to be received in response to the January 2026 bushfires. This funding was provided through the Council Support Fund and the Community Recovery Program to assist Council in delivering recovery efforts across the affected community.

Capital Grants

Non-recurrent - Commonwealth & State Government

Recreation, leisure and community facilities grants relate to the development of the Yarrawonga Multisport Stadium. The project has secured funding contributions of \$2.0 million from the State Government and \$3.3 million from the Federal Government, totalling \$5.3 million in external funding.

Roads funding received during 2025/26 relates to works carried out under the Disaster Recovery Funding Arrangement (DRFA) for the restoration of Council's road network following damage sustained during the October 2022 floods.

For a detailed breakdown of capital funding by individual project, refer to Note 7.4 – Capital Works Program.

7.1.5 Contributions

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Monetary	551	843	292	53.1%
Non-monetary	1,000	1,000	-	0.0%
Total contributions	1,551	1,843	292	18.9%

The increase in monetary contributions represents community contributions for the proposed acquisition of the Yarrawonga Primary School land and buildings.

7.1.6 Other income

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Interest on investments	2,024	1,309	(715)	(35.3%)
Reimbursements and subsidies	155	120	(35)	(22.4%)
Legal costs recouped	66	70	4	6.1%
Energy rebate scheme income	120	102	(18)	(15.0%)
Sale of recyclables income	337	337	-	0.0%
Volunteer services	129	105	(24)	(18.6%)
Property income	499	502	3	0.6%
Other income	296	169	(127)	(43.0%)
Total other income	3,626	2,714	(912)	(25.1%)

Interest on investments is expected to reduce following an expected fall in interest rates in line with movements in the RBA cash rate, and a reduction in the level of cash held as the backlog of capital works is completed.

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7.1.7 Employee costs

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Wages and salaries	23,736	23,858	122	0.5%
Apprentices and trainees	262	338	76	29.0%
Superannuation	2,608	2,769	161	6.2%
WorkCover	1,005	1,561	556	55.3%
Fringe benefits tax	129	100	(29)	(22.7%)
Other employee costs	473	490	17	3.5%
Total employee costs	28,214	29,116	902	3.2%

The estimated increase in employee remuneration is primarily driven by the provisions of Moira Shire Enterprise Bargaining Agreement (EBA) No. 10, with salary escalations aligned to the State Government's Rate Cap of 2.75%. It should be noted that Council's EBA is currently under negotiation, and therefore the final employee remuneration escalations are subject to change.

The apparent absence of year-on-year movement in Wages and Salaries is attributable to vacant positions during 2025/26 being filled by contractors. Where a contractor is used to backfill a vacant position, this is reported under wages and salaries and labour savings are repurposed to fund contractor costs. The resulting savings in contractor expenditure offset the underlying increase in Wages and Salaries, producing a broadly neutral net movement.

The increase in Apprentices and Trainees costs reflects the timing of apprentice commencements, with the full-year cost of those apprentices not captured in 2025/26 flowing through in 2026/27.

The increase in the WorkCover premium reflects the compounding impact of past claims experience under the scheme, together with an increase in the capped industry rate set by the Victorian Government, rising from 4.53% to 5.89%. Note that the 2026/27 premium estimate may differ from the figure shown, as final Industry Rates are expected to be published by the Victorian Government in May/June 2026.

The reduction in Fringe Benefits Tax (FBT) is the result of improved oversight and governance of private use of Council vehicles.

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7.1.8 Materials and services

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Building Maintenance	1,141	1,254	113	9.9%
Community and recreation	2,461	2,502	40	1.6%
Consultants	1,445	2,184	739	51.1%
General maintenance	6,503	6,972	469	7.2%
General supplies and services	1,927	1,889	(38)	(1.9%)
Information technology	2,384	2,969	585	24.5%
Insurance	1,318	1,332	14	1.1%
Legal expenses	661	391	(270)	(40.8%)
Plant and fleet expenses	1,826	1,992	66	3.4%
Regulatory services	257	323	66	25.7%
Utilities	1,090	1,197	107	9.8%
Waste Management	7,811	8,121	211	2.7%
October 2022 Flood community recovery	173	-	(173)	(100.0%)
January 2026 Bushfire community recovery	353	120	(233)	(66.0%)
Total materials and services	29,548	31,246	1,698	5.7%

Decreases

- Reduced budget allocation for the October 2022 Flood community recovery program, with final activities to be completed in 2025/26.
- Reductions in general supplies and services across various programs and activities.
- Decreased legal expenses, reflecting the expected finalisation of matters raised during 2025/26 that are not anticipated to carry forward.

Increases

- Increased budget allocation for general maintenance costs across parks and gardens and roads maintenance works.
- Higher consultant costs to support current year initiatives, including the grant-funded Thompsons Beach Cobram Precinct Plan, condition assessments of Council road assets, and Cobram Structure Plan.
- Increased building maintenance budgets to meet the annual maintenance requirements of Council buildings.
- Increase in waste management costs is associated with the anticipated increase in the fuel cost component of the contractor lift rates, which is measured on a quarterly basis.
- Increased information technology costs, as IT software expenditure has been consolidated within the IT budget to improve tracking and support software rationalisation.

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7.1.9 Depreciation

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Property, Infrastructure, Plant and Equipment	17,103	17,250	147	0.9%
Right of use assets	422	422	(0)	(0.0%)
Total depreciation	17,525	17,672	147	0.8%

7.1.10 Amortisation

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Intangible asset - Landfill Cell Airspace	398	398	(0)	(0.0%)
Total amortisation - right of use assets	398	398	(0)	(0.0%)

7.1.11 Other expenses

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Increase/ (decrease)	
			\$'000	%
Auditors remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	65	68	3	4.6%
Auditors remuneration - Internal	80	80	-	0.0%
Administrators Allowances	593	605	12	2.0%
Community contributions	1,625	1,530	(95)	(5.9%)
GVRLC Library contribution	885	909	24	2.8%
Interest on unwinding of discount on provisions	70	70	-	0.0%
Volunteer services	337	337	-	0.0%
Other expenses	174	97	(77)	(44.3%)
Total other expenses	3,829	3,696	(133)	(3.5%)

The decrease in Community Contribution budget is due to two years worth of Kindergarten Funding being paid during the 2025/26 financial year.

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7.2 Statement of Financial Position

7.2.1 Borrowings

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

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	2027/28 \$'000	Projections 2028/29 \$'000	2029/30 \$'000
Amount borrowed as at 30 June of the prior year	3,484	4,166	8,233	10,939	11,042
Amount proposed to be borrowed	1,000	4,500	3,500	1,200	-
Amount projected to be redeemed	(318)	(433)	(794)	(1,097)	(1,243)
Amount of borrowings as at 30 June	4,166	8,233	10,939	11,042	9,799

7.2.2 Leases by category

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

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Right-of-use assets		
Plant and equipment	962	540
IT Equipment	7	7
Total right-of-use assets	969	547
Lease liabilities		
Current lease Liabilities		
Plant and equipment	415	417
IT Equipment	10	8
Total current lease liabilities	425	425
Non-current lease liabilities		
Plant and equipment	622	246
IT Equipment	8	-
Total non-current lease liabilities	630	246
Total lease liabilities	1,055	671

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7.3 Statement of changes in Equity

7.3.1 Reserves

Moirā Shire maintains the following reserves for future capital works:

Recreational open space reserve - established in accordance with the *Subdivision Act 1988* and used to develop strategically located parks and reserves for the benefit of the residents in the municipality.

Car parking reserve - established under the *Planning and Environment Act 1987* and used to provide adequate car parking spaces within the municipality.

Net gain native vegetation reserve - established under the *Planning and Environment Act 1987* and used to fulfil Council's obligation concerning planting of native vegetation.

Botts Road – Murray Valley Highway intersection reserve - established to allocate funds provided by developers to improving the intersection of Botts Road and the Murray Valley Highway in Yarrawonga.

Yarrawonga Wetlands drainage reserve - established to allocate funds provided by developers to improving the drainage within the Yarrawonga wetlands.

Carried forward capital works reserve – established to recognise capital works previously approved by Council in prior year's capital works programs but not completed at the end of the financial year.

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7.4 Capital works program

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

7.4.1 Summary

	Forecast	Budget	Increase/ (decrease)	
	2025/26	2026/27	\$000	%
	\$'000	\$'000		
Property	11,608	12,425	817	7.04%
Plant and equipment	3,446	3,082	(364)	-10.58%
Infrastructure	19,714	17,648	(2,066)	-10.48%
Total	34,768	33,154	(1,614)	-4.64%

	Project Cost		Asset expenditure types			Summary of Funding Sources			
			New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	12,425	10,542	1,653	230	-	3,305	723	3,897	4,500
Plant and equipment	3,082	150	2,932	-	-	-	-	3,082	-
Infrastructure	17,648	2,125	11,875	3,498	150	8,192	-	9,456	-
Total	33,154	12,817	16,459	3,728	150	11,496	723	16,435	4,500

All capital works noted above are excluding GST.

Council has allocated \$33.15 million for capital works in the 2026/27 financial year, which includes expenditure on infrastructure, buildings, roads, and other physical assets. Of this total, \$12.49 million represents funding approved in 2025/26 that has been carried forward into the current budget year. Whilst this represents a substantial investment in the community, it is noted that approximately 28% of the total program cost is attributable to two major projects: the Yarrawonga Library, Events and Performance Precinct and the Yarrawonga Multisport Stadium.

Council has budgeted \$16.5 million for the renewal and replacement of existing assets, including roads, drainage infrastructure, and community facilities. This allocation ensures Council is meeting its obligations under the Asset Plan 2025–2035 and maintaining the long-term condition and functionality of its asset portfolio. Performance against this obligation is measured using a renewal ratio, which compares actual renewal expenditure to the amount identified as required. A ratio above 100% indicates Council is investing at or above the recommended level — with a budgeted renewal ratio of 117% for 2026/27, Council is meeting and exceeding this benchmark.

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7.4.2 New Capital Works 2026/27

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Buildings									
Building Essential Services Renewals & Electrical Safety Compliance	31	-	31	-	-	-	-	31	-
Building Security Renewal	230	-	-	230	-	-	-	230	-
Depot Renewal Program	500	-	500	-	-	-	-	500	-
Septic Tank Renewals Program	100	-	100	-	-	-	-	100	-
Municipal Building Renewal Program	535	-	535	-	-	-	-	535	-
Total Buildings	1,395	-	1,165	230	-	-	-	1,395	-
Building improvements	-	-	-	-	-	-	-	-	-
Recreation Reserve Renewal Program	65	-	65	-	-	-	-	65	-
Total Building Improvements	65	-	65	-	-	-	-	65	-
Total Property	1,460	-	1,230	230	-	-	-	1,460	-

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7.4.2 New Capital Works 2026/27

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Plant and equipment									
<i>Plant, machinery and equipment</i>									
Light Fleet Replacement Vehicles	1,375	110	1,265	-	-	-	-	1,375	-
Lease Buyouts - Horizontal Discharge Units	287	-	287	-	-	-	-	287	-
Plant Replacement	1,350	-	1,350	-	-	-	-	1,350	-
Total Plant, machinery and equipment	3,012	110	2,902	-	-	-	-	3,012	-
Computers and telecommunications	70	40	30	-	-	-	-	70	-
Total plant and equipment	3,082	150	2,932	-	-	-	-	3,082	-
Infrastructure									
<i>Roads</i>									
Gravel Shoulder Resheets (R2R)	303	-	303	-	-	303	-	-	-
Pavement Renewal Program	1,921	-	1,921	-	-	-	-	1,921	-
Final seal (Renewal Works)	258	-	258	-	-	-	-	258	-
Road Asphalting Program (R2R)	2,672	-	2,672	-	-	2,672	-	-	-
Road Resealing (R2R)	2,390	-	2,390	-	-	2,390	-	-	-
Yarrawonga - Botts Road Upgrade to seal MVHwy to Cahills	1,000	-	-	1,000	-	1,000	-	-	-
Yarrawonga - Woods Road Upgrade Design	200	-	-	200	-	-	-	200	-
Cobram - Karook Street Upgrade Design	200	-	-	200	-	-	-	200	-
Nathalia - Gifford St Upgrade Design	200	-	-	200	-	-	-	200	-
School Safety Improvement Package	200	-	-	200	-	-	-	200	-
Accessible Carpark Upgrade	50	-	-	50	-	-	-	50	-
Numurkah - Melville St Road Safety Improvements	132	-	-	132	-	132	-	-	-
Gravel Road Resheeting (R2R)	1,342	-	1,342	-	-	1,342	-	-	-
Cobram - Hume St Cobram raised intersection and parking bays	106	-	-	106	-	41	-	65	-
Total Roads	10,975	-	8,886	2,088	-	7,881	-	3,094	-
<i>Bridges</i>									
Bridge Safety Railing Program	464	-	-	464	-	-	-	464	-
Total Bridges	464	-	-	464	-	-	-	464	-
<i>Footpaths and cycleways</i>									
Footpath Renewal Program	255	-	255	-	-	-	-	255	-
Total Footpaths and cycleways	255	-	255	-	-	-	-	255	-

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7.4.2 New Capital Works 2026/27

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
<i>Drainage</i>									
Culvert Renewal Program	96	-	96	-	-	-	-	96	-
Drainage Pipe and Pits Renewal Program	250	-	250	-	-	-	-	250	-
Pump Renewal Program	64	-	64	-	-	-	-	64	-
Drainage Investment Program	1,300	1,300	-	-	-	-	-	1,300	-
Yarrowonga - West Drainage Flood Protection	160	160	-	-	-	-	-	160	-
Total Drainage	1,670	1,460	410	-	-	-	-	1,670	-
<i>Recreational, leisure and community facilities</i>									
Aquatic Facilities Renewal Program	244	-	244	-	-	-	-	244	-
Aquatic Plant Room Renewal Program	133	-	133	-	-	-	-	133	-
Playground Equipment Renewal Program	50	-	50	-	-	-	-	50	-
Shade Sail Renewal Program	65	-	65	-	-	-	-	65	-
Hard Court Renewal Program	75	-	75	-	-	-	-	75	-
Yarrowonga - JC Lowe Precinct Improvement	500	-	500	-	-	-	-	500	-
Urban Streetscape Renewal	90	-	90	-	-	-	-	90	-
Open Spaces Furniture Renewal Program	35	-	35	-	-	-	-	35	-
Total Recreational, leisure and community facilities	1,192	-	1,192	-	-	-	-	1,192	-
<i>Parks, open space and streetscapes</i>									
Parks and Garden Renewal	105	-	-	105	-	-	-	105	-
Yarrowonga - Belmore Street Beautification (Stage 1)	200	200	-	-	-	-	-	200	-
Total Parks, open space and streetscapes	305	200	-	105	-	-	-	305	-

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7.4.2 New Capital Works 2026/27

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other Infrastructure									-
Irrigation System Renewal Program	215	-	215	-	-	-	-	215	-
Bollard Renewal Program	12	-	12	-	-	-	-	12	-
Kerb & Channel Renewal Program	684	-	684	-	-	-	-	684	-
Cobram - Landfill Cell 11 Design	150	-	-	-	150	-	-	150	-
Total Other Infrastructure	1,061	-	911	-	150	-	-	1,061	-
Total Infrastructure	16,121	1,660	11,654	2,657	150	7,881	-	8,241	-
Total New Capital Works Expenditure	20,663	1,810	15,816	2,887	150	7,881	-	12,762	-

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.

ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITTNER)
(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

7.4.3 Works carried forward from the 2025/26 year

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Land									
Yarrawonga - Primary School Land Acquisition	574	574	-	-	-	-	574	-	-
Total Land	574	574	-	-	-	-	574	-	-
Land improvements									
Numurkah - Flood Mitigation Stage 2	321	321	-	-	-	160	-	160	-
Cobram East - Levee (Dicks Spillway)	46	46	-	-	-	-	-	46	-
Total Land improvements	367	367	-	-	-	160	-	206	-
Total Land	941	941	-	-	-	160	574	206	-
Buildings									
Yarrawonga - Primary School Buildings Acquisition	149	149	-	-	-	-	149	-	-
Yarrawonga - Library, Events and Performance Precinct	1,250	1,250	-	-	-	19	-	1,231	-
Yarrawonga - Multisport Stadium	7,902	7,902	-	-	-	3,125	-	277	4,500
Cobram - Scott Reserve Pavilion (Detailed Designs)	100	100	-	-	-	-	-	100	-
Katunga - Recreation Building Refurbishment	422	-	422	-	-	-	-	422	-
Yarrawonga - Town Hall Precinct Stage 2 Designs	200	200	-	-	-	-	-	200	-
Total buildings	10,023	9,601	422	-	-	3,144	149	2,230	4,500
Total Property	10,964	10,542	422	-	-	3,305	723	2,437	4,500

FILE NO:
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ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

7.4.3 Works carried forward from the 2025/26 year

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Infrastructure									
<i>Roads</i>									
Yarrawonga - Hume and Piper Sts Roundabout	315	315	-	-	-	235	-	80	-
Total Roads	315	315	-	-	-	235	-	80	-
<i>Footpaths and cycleways</i>									
Nathalia - Pearce St Pedestrian Improvement	126	-	126	-	-	76	-	50	-
Total Footpaths and cycleways	126	-	126	-	-	76	-	50	-
<i>Drainage</i>									
Yarrawonga - Botts Road MVH Culvert Upgrade	700	-	-	700	-	-	-	700	-
Yarrawonga - Shannon Crt Drainage Upgrade	141	-	-	141	-	-	-	141	-
Total Drainage	841	-	-	841	-	-	-	841	-
<i>Recreational, leisure and community facilities</i>									
Recreation Reserve Entrance Signage Renewal	95	-	95	-	-	-	-	95	-
Yarrawonga - Victoria Park Integrated Water Management Plan Implementation	150	150	-	-	-	-	-	150	-
Total Recreational, leisure and community facilities	245	150	95	-	-	-	-	245	-
<i>Other infrastructure</i>									
Total other infrastructure	-	-	-	-	-	-	-	-	-
Total infrastructure	1,527	465	221	841	-	311	-	1,216	-
Total carried forward capital works expenditure	12,491	11,007	643	841	-	3,615	723	3,653	4,500
TOTAL CAPITAL EXPENDITURE	33,154	12,817	16,459	3,728	150	11,496	723	16,435	4,500

All capital works noted above are exclusive of GST.

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
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(CHIEF FINANCIAL OFFICER, BEAU
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Summary of Planned Capital Works Expenditure

For the ten years ending 30 June 2036

10-Year Capital Works Program

The Asset Plan 2025–2035 establishes Council's planned capital expenditure over the coming decade. Cost estimates within the plan have been prepared using the best available information; however, it is acknowledged that the accuracy of these estimates cannot be confirmed until detailed designs and full project scopes have been completed. Accordingly, these figures should be understood as indicative rather than final.

A notable component of the 10-year program is \$42.7 million allocated for drainage infrastructure, which addresses the needs of growing and flood-prone areas across the Shire. Several of these projects have not yet progressed to detailed design or planning, including:

- Yarrawonga West
- Cobram East
- Numurkah Northeast Retention Basin

Upon completion of detailed design and cost estimation for each project, the final costs may differ materially from current estimates. Any significant variation in costs could affect the level of Council's direct funding contribution and the extent to which borrowings may be required to deliver the proposed drainage works.

2027/28	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 improvements	6,742	6,742	-	-	-	6,742	3,054	-	3,687	-
Total Land	6,797	6,797	-	-	-	6,797	3,054	-	3,742	-
Buildings	12,142	7,423	4,718	-	-	12,142	3,634	50	6,457	2,000
Building improvements	290	-	-	-	290	290	-	-	290	-
Total Buildings	12,432	7,423	4,718	-	290	12,432	3,634	50	6,747	2,000
Total Property	19,228	14,220	4,718	-	290	19,228	6,688	50	10,490	2,000
Plant and Equipment										
Plant, machinery and equipment	4,287	160	4,127	-	-	4,287	-	-	4,287	-
Total Plant and Equipment	4,287	160	4,127	-	-	4,287	-	-	4,287	-
Infrastructure										
Roads	6,827	-	6,827	-	-	6,827	4,692	-	2,135	-
Bridges	554	-	393	-	161	554	-	-	554	-
Footpaths and cycleways	170	-	170	-	-	170	-	-	170	-
Kerbs and Channel	821	-	821	-	-	821	-	-	821	-
Drainage	4,317	4,000	317	-	-	4,317	-	-	2,817	1,500
Recreational, leisure and community facilities	1,185	651	534	-	-	1,185	-	-	1,185	-
Other infrastructure	417	-	417	-	-	417	-	-	417	-
Total Infrastructure	15,941	4,651	9,530	1,600	161	15,941	4,692	-	9,749	1,500
Total Capital Works Expenditure	39,457	19,031	18,376	1,600	451	39,457	11,381	50	24,526	3,500

All capital works noted above are exclusive of GST.

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.

ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITTNER)
(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

2028/29	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 improvements	6,359	6,359	-	-	-	6,359	3,239	-	3,119	-
Total Land	6,359	6,359	-	-	-	6,359	3,239	-	3,119	-
Buildings	9,055	4,000	5,055	-	-	9,055	2,250	-	5,605	1,200
Building improvements	1,375	-	-	-	1,375	-	-	-	1,375	-
Total Buildings	10,430	4,000	5,055	-	1,375	9,055	2,250	-	6,980	-
Total Property	16,789	10,359	5,055	-	1,375	15,414	5,489	-	10,099	-
Plant and Equipment										
Plant, machinery and equipment	2,162	-	2,162	-	-	2,162	-	-	2,162	-
Total Plant and Equipment	2,162	-	2,162	-	-	2,162	-	-	2,162	-
Infrastructure										
Roads	7,087	-	7,087	-	-	7,087	4,738	-	2,349	-
Bridges	750	-	578	-	172	750	-	-	750	-
Footpaths and cycleways	182	-	182	-	-	182	-	-	182	-
Kerbs and Channel	877	-	877	-	-	877	-	-	877	-
Drainage	5,025	4,350	675	-	-	5,025	-	-	5,025	-
Recreational, leisure and community facilities	591	-	591	-	-	591	-	-	591	-
Other infrastructure	439	-	439	-	-	439	-	-	439	-
Total Infrastructure	15,003	4,350	10,481	-	172	15,003	4,738	-	10,265	-
Total Capital Works Expenditure	33,954	14,709	17,698	-	1,547	32,754	10,227	-	22,527	-

All capital works noted above are exclusive of GST.

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.

ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITNER)
(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

2029/30	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 improvements	-	-	-	-	-	-	-	-	-	-
Total Land	-	-	-	-	-	-	-	-	-	-
Buildings	749	-	749	-	-	749	-	-	749	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Total Buildings	749	-	749	-	-	749	-	-	749	-
Total Property	749	-	749	-	-	749	-	-	749	-
Plant and Equipment										
Plant, machinery and equipment	1,630	-	1,630	-	-	1,630	-	-	1,630	-
Total Plant and Equipment	1,630	-	1,630	-	-	1,630	-	-	1,630	-
Infrastructure										
Roads	7,418	-	7,418	-	-	7,418	4,987	-	2,432	-
Bridges	782	-	598	-	184	782	-	-	782	-
Footpaths and cycleways	174	-	174	-	-	174	-	-	174	-
Kerbs and Channel	882	-	882	-	-	882	-	-	882	-
Drainage	2,532	-	2,532	-	-	2,532	-	-	2,532	-
Recreational, leisure and community facilities	626	-	626	-	-	626	-	-	626	-
Other infrastructure	448	-	448	-	-	448	-	-	448	-
Total Infrastructure	12,917	-	12,732	-	184	12,917	4,987	-	7,930	-
Total Capital Works Expenditure	15,295	-	15,111	-	184	15,295	4,987	-	10,309	-

All capital works noted above are exclusive of GST.

FILE NO: A COMMUNITY-CENTERED ORGANISATION FOCUSED ON BEST PRACTICE.	ITEM NO: 6.1 (SENIOR FINANCIAL ACCOUNTANT, NATASHA CARSTENS) (CHIEF FINANCIAL OFFICER, BEAU MITTNER) (DIRECTOR CORPORATE PERFORMANCE, PETER CANNIZZARO)
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

2030/31	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										
Buildings	799	-	799	-	-	799	-	-	799	-
Total Buildings	799	-	799	-	-	799	-	-	799	-
Total Property	799	-	799	-	-	799	-	-	799	-
Plant and Equipment										
Plant, machinery and equipment	1,199	-	1,199	-	-	1,199	-	-	1,199	-
Total Plant and Equipment	1,199	-	1,199	-	-	1,199	-	-	1,199	-
Infrastructure										
Roads	7,625	-	7,625	-	-	7,625	5,020	-	2,605	-
Bridges	1,399	-	1,188	-	212	1,399	-	-	1,399	-
Footpaths and cycleways	175	-	175	-	-	175	-	-	175	-
Kerbs and Channel	969	-	969	-	-	969	-	-	969	-
Drainage	2,555	-	2,555	-	-	2,555	-	-	2,555	-
Recreational, leisure and community facilities	650	-	650	-	-	650	-	-	650	-
Other infrastructure	482	-	482	-	-	482	-	-	482	-
Total Infrastructure	13,912	-	13,701	-	212	13,912	5,020	-	8,892	-
Total Capital Works Expenditure	15,910	-	15,699	-	212	15,910	5,020	-	10,890	-

All capital works noted above are exclusive of GST.

FILE NO: A COMMUNITY-CENTERED ORGANISATION FOCUSED ON BEST PRACTICE.	ITEM NO: 6.1 (SENIOR FINANCIAL ACCOUNTANT, NATASHA CARSTENS) (CHIEF FINANCIAL OFFICER, BEAU MITTNER) (DIRECTOR CORPORATE PERFORMANCE, PETER CANNIZZARO)
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

2031/32	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										
Buildings	578	-	578	-	-	578	-	-	578	-
Total Buildings	578	-	578	-	-	578	-	-	578	-
Total Property	578	-	578	-	-	578	-	-	578	-
Plant and Equipment										
Plant, machinery and equipment	1,113	-	1,113	-	-	1,113	-	-	1,113	-
Total Plant and Equipment	1,113	-	1,113	-	-	1,113	-	-	1,113	-
Infrastructure										
Roads	7,739	-	7,739	-	-	7,739	5,017	-	2,722	-
Bridges	1,468	-	1,241	-	227	1,468	-	-	1,468	-
Footpaths and cycleways	196	-	196	-	-	196	-	-	196	-
Kerbs and Channel	1,042	-	1,042	-	-	1,042	-	-	1,042	-
Drainage	2,397	-	2,397	-	-	2,397	-	-	2,397	-
Recreational, leisure and community facilities	683	-	683	-	-	683	-	-	683	-
Other infrastructure	505	-	505	-	-	505	-	-	505	-
Total Infrastructure	14,089	-	13,862	-	227	14,089	5,017	-	9,072	-
Total Capital Works Expenditure	15,780	-	15,553	-	227	15,780	5,017	-	10,763	-

All capital works noted above are exclusive of GST.

FILE NO: A COMMUNITY-CENTERED ORGANISATION FOCUSED ON BEST PRACTICE.	ITEM NO: 6.1 (SENIOR FINANCIAL ACCOUNTANT, NATASHA CARSTENS) (CHIEF FINANCIAL OFFICER, BEAU MITTNER) (DIRECTOR CORPORATE PERFORMANCE, PETER CANNIZZARO)
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

2032/33	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										
Buildings	810	-	810	-	-	810	-	-	810	-
Total Buildings	810	-	810	-	-	810	-	-	810	-
Total Property	810	-	810	-	-	810	-	-	810	-
Plant and Equipment										
Plant, machinery and equipment	1,349	-	1,349	-	-	1,349	-	-	1,349	-
Total Plant and Equipment	1,349	-	1,349	-	-	1,349	-	-	1,349	-
Infrastructure										
Roads	7,779	-	7,779	-	-	7,779	4,934	-	2,845	-
Bridges	1,158	-	816	-	243	1,158	-	-	1,158	-
Footpaths and cycleways	194	-	194	-	-	194	-	-	194	-
Kerbs and Channel	1,104	-	1,104	-	-	1,104	-	-	1,104	-
Drainage	2,415	-	2,415	-	-	2,415	-	-	2,415	-
Recreational, leisure and community facilities	705	-	705	-	-	705	-	-	705	-
Other infrastructure	529	-	529	-	-	529	-	-	529	-
Total Infrastructure	13,947	-	13,704	-	243	13,947	4,934	-	9,013	-
Total Capital Works Expenditure	16,105	-	15,863	-	243	16,105	4,934	-	11,171	-

All capital works noted above are exclusive of GST.

FILE NO: A COMMUNITY-CENTERED ORGANISATION FOCUSED ON BEST PRACTICE.	ITEM NO: 6.1 (SENIOR FINANCIAL ACCOUNTANT, NATASHA CARSTENS) (CHIEF FINANCIAL OFFICER, BEAU MITTNER) (DIRECTOR CORPORATE PERFORMANCE, PETER CANNIZZARO)
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

2033/34	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										
Buildings	626	-	626	-	-	626	-	-	626	-
Total Buildings	626	-	626	-	-	626	-	-	626	-
Total Property	626	-	626	-	-	626	-	-	626	-
Plant and Equipment										
Plant, machinery and equipment	1,859	-	1,859	-	-	1,859	-	-	1,859	-
Total Plant and Equipment	1,859	-	1,859	-	-	1,859	-	-	1,859	-
Infrastructure										
Roads	7,900	-	7,900	-	-	7,900	4,927	-	2,973	-
Bridges	1,153	-	893	-	260	1,153	-	-	1,153	-
Footpaths and cycleways	242	-	242	-	-	242	-	-	242	-
Kerbs and Channel	1,157	-	1,157	-	-	1,157	-	-	1,157	-
Drainage	2,433	-	2,433	-	-	2,433	-	-	2,433	-
Recreational, leisure and community facilities	705	-	705	-	-	705	-	-	705	-
Other infrastructure	555	-	555	-	-	555	-	-	555	-
Total Infrastructure	14,210	-	13,950	-	260	14,210	4,927	-	9,283	-
Total Capital Works Expenditure	16,695	-	16,435	-	260	16,695	4,927	-	11,768	-

All capital works noted above are exclusive of GST.

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.

ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITTNER)
(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

2034/35	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										
Buildings	691	-	691	-	-	691	-	-	691	-
Total Buildings	691	-	691	-	-	691	-	-	691	-
Total Property	691	-	691	-	-	691	-	-	691	-
Plant and Equipment										
Plant, machinery and equipment	1,343	-	1,343	-	-	1,343	-	-	1,343	-
Total Plant and Equipment	1,343	-	1,343	-	-	1,343	-	-	1,343	-
Infrastructure										
Roads	8,026	-	8,026	-	-	8,026	4,920	-	3,106	-
Bridges	1,212	-	933	-	279	1,212	-	-	1,212	-
Footpaths and cycleways	254	-	254	-	-	254	-	-	254	-
Kerbs and Channel	1,243	-	1,243	-	-	1,243	-	-	1,243	-
Drainage	2,453	-	2,453	-	-	2,453	-	-	2,453	-
Recreational, leisure and community facilities	776	-	776	-	-	776	-	-	776	-
Other infrastructure	582	-	582	-	-	582	-	-	582	-
Total Infrastructure	14,613	-	14,334	-	279	14,613	4,920	-	9,693	-
Total Capital Works Expenditure	16,648	-	16,369	-	279	16,648	4,920	-	11,728	-

All capital works noted above are exclusive of GST.

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.

ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITTNER)
(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

2035/36	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										
Buildings	722	-	722	-	-	722	-	-	722	-
Total Buildings	722	-	722	-	-	722	-	-	722	-
Total Property	722	-	722	-	-	722	-	-	722	-
Plant and Equipment										
Plant, machinery and equipment	1,164	-	1,164	-	-	1,164	-	-	1,164	-
Total Plant and Equipment	1,164	-	1,164	-	-	1,164	-	-	1,164	-
Infrastructure										
Roads	8,249	-	8,249	-	-	8,249	5,003	-	3,246	-
Bridges	1,274	-	875	-	298	1,274	-	-	1,274	-
Footpaths and cycleways	265	-	265	-	-	265	-	-	265	-
Kerbs and Channel	1,298	-	1,298	-	-	1,298	-	-	1,298	-
Drainage	2,443	-	2,443	-	-	2,443	-	-	2,443	-
Recreational, leisure and community facilities	810	-	810	-	-	810	-	-	810	-
Other infrastructure	610	-	610	-	-	610	-	-	610	-
Total Infrastructure	15,022	-	14,723	-	298	15,022	5,003	-	10,019	-
Total Capital Works Expenditure	16,908	-	16,009	-	298	16,908	5,003	-	11,905	-

All capital works noted above are exclusive of GST.

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8. Performance indicators

8.1 Targeted performance indicators - (Council selected)

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.

Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain/Indicator	Measure	Noies	Actual 2024/25	Forecast 2025/26	Target 2026/27	2027/28	2028/29	2029/30	2030/31	Target Projections					2035/36	Trend +/-/-
Community Aquatic facilities (aquatic facilities are accessible and well utilised)	Utilisation of aquatic facilities Number of visits to aquatic facilities / Population	1	1.99	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	o
Community Library services (library services and resources are accessible and well utilised)	Library loans per head of population Number of library collection item loans / Population	1	4.73	4.75	4.77	4.80	4.82	4.85	4.86	4.87	4.87	4.86	4.89	4.90	4.90	+
Community Maternal and child health (Councils promote healthy outcomes for children and their families)	Participation in MCH service Number of children who attend the MCH service at least once in the financial year / Number of children enrolled in the MCH service	1	81.33%	81.50%	82.00%	82.21%	82.41%	82.62%	82.82%	83.03%	83.24%	83.45%	83.65%	83.86%	83.86%	+
Environment Energy Consumption (Councils support sustainable and efficient energy consumption)	Electricity usage Total units of metered electricity in kilowatt-hours (kWh) purchased by Council / Population	2	74.56	76.43	75.22	74.03	72.50	70.99	69.87	68.76	67.67	66.60	65.55	64.51	64.51	+
Cost Aquatic facilities (provision of aquatic facilities is planned and delivered in a cost-efficient manner)	Cost of aquatic facilities Direct cost of the aquatic facilities less income received / Number of visits to aquatic facilities	3	\$17.53	\$18.06	\$18.55	\$19.02	\$19.49	\$19.88	\$20.28	\$20.68	\$21.10	\$21.52	\$21.95	\$22.39	\$22.39	-
Cost Library services (provision of library services is planned and delivered in a cost-efficient manner)	Cost of library services Direct cost of the library service / Population	3	\$24.35	\$25.08	\$25.77	\$26.41	\$27.07	\$27.75	\$28.31	\$28.87	\$29.42	\$29.98	\$30.55	\$31.13	\$31.13	-
Cost Maternal and child health (MCH services is planned and delivered in a cost efficient manner)	Cost of MCH service Cost of the MCH service / Hours worked by MCH nurses	3	\$112.32	\$115.69	\$118.87	\$121.84	\$124.89	\$128.01	\$130.57	\$133.16	\$135.71	\$138.29	\$140.92	\$143.60	\$143.60	-
Financial Management Rates Collection (Rates and charges are being responsibly collected)	Total unpaid rates and charges Sum of unpaid rates and charges for the financial year / Sum of all rates and charges for the financial year	4	3.4%	2.9%	2.6%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	o

Key to Target Trend:

+ increase in Council's overall targets
o maintaining Council's overall targets
- decrease in Council's overall targets

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

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Notes to Targeted performance indicators - (Council selected)

1. Community

Utilisation of Council's Maternal and Child Health (MCH) services, Library Services, and aquatic facilities is forecast to remain broadly consistent with historical performance. Participation and visitation rates across these services are expected to reflect continued steady community demand, with no material variations anticipated over the budget period.

2. Environment

Energy consumption, measured on a per kWh per capita basis, is forecast to decrease modestly over time. However, this improvement is driven more by population growth than by absolute reductions in energy consumption. As the population increases, greater street lighting infrastructure will be required to support urban expansion. Given that street lighting represents the largest single source of Council's energy consumption, the associated increase in demand is expected to partially offset the gains being achieved through ongoing energy efficiency projects. Notably, all remaining energy consumption — excluding street lighting — is offset through Council's green energy purchasing arrangements, reflecting Council's commitment to sustainable energy management.

3. Cost

The cost metrics for Council's Maternal and Child Health (MCH) services, Library Services, and aquatic facilities are expected to increase modestly over time. This reflects the underlying cost of service delivery growing at a slightly faster rate than the corresponding denominator metrics — being population growth (Library Services), aquatic facility utilisation, and hours worked by MCH nurses respectively.

4. Financial Management

Recent cost of living pressures have contributed to a modest increase in total unpaid rates and charges across the community. Over time, this metric is anticipated to improve as reductions in the RBA cash rate ease pressure on household disposable income. Council is also introducing more flexible direct debit and payment arrangement options to better support ratepayers in meeting their financial obligations.

8.2 Targeted service performance indicators - Mandatory

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

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

Domain/Indicator	Measure	Notes	Actual 2024/25	Forecast 2025/26	Target 2026/27	2027/28	2028/29	2029/30	2030/31	Target Projections					2031/32	2032/33	2033/34	2034/35	2035/36	Trend +/-/-
Governance																				
Community engagement (council decisions made and implemented with community input)	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	37	38	39	41	43	45	45	45	45	45	45	45	45	45	45	+		
Environment																				
Roads (sealed local roads are maintained and renewed to ensure a safe network)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		98.1%	98.2%	98.4%	98.5%	98.5%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	+		
Responsiveness																				
Statutory planning (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of decisions made	2	62.8%	73.0%	75.0%	76.0%	76.0%	77.0%	78.0%	78.0%	78.0%	78.0%	79.0%	79.0%	79.0%	79.0%	79.0%	+		
Environment																				
Waste management (waste is minimised and sustainability is promoted)	Kerbside collection waste to landfill per serviced property Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	3	59.6%	62.0%	65.0%	67.0%	69.0%	70.0%	72.0%	75.0%	78.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	+		

Key to Target Trends:
+ increase in Council's overall targets
= maintaining Council's overall targets
- decrease in Council's overall targets

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Notes to Targeted service performance indicators - Mandatory

1. Governance

Council expects to see continuing improvement in this indicator through plans to increase communication of Council meeting decision and greater transparency through Council reporting on key issues.

2. Statutory planning

Council anticipates improvement in this indicator through addressing staff resourcing challenges within the Planning Department, including the engagement of contractors on short-term arrangements to provide additional capacity during periods of higher application volumes.

3. Waste management

Council anticipates improvement in this indicator following the introduction of a fourth glass bin option and the adjustment of landfill bin collection frequency. To support the State Government's target of diverting 80% of waste from landfill by 2030, Council will continue to deliver community communication and education initiatives promoting sustainable waste management practices.

8.3 Targeted financial performance indicators - Mandatory

Domain/Indicator	Measure	Note	Actual 2024/25	Forecast 2025/26	Target 2026/27	2027/28	2028/29	2029/30	2030/31	Target Projections					2035/36	Trend +/-
Financial management																
Liquidity (sufficient working capital and cash is available to cover expenses)	Current assets compared to current liabilities Current assets / current liabilities	1	264.5%	354.4%	309.0%	262.6%	182.6%	188.6%	190.9%	180.1%	205.8%	220.9%	245.1%	274.0%	-	
Financial forecasting																
Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)	Asset renewal and upgrade compared to depreciation Asset renewal and upgrade expenses / Asset depreciation	2	73.4%	124.8%	117.0%	104.4%	98.5%	74.0%	73.2%	70.5%	69.9%	70.7%	68.8%	68.2%	-	
Financial management																
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	3	57.2%	64.2%	62.9%	66.1%	66.7%	67.2%	67.5%	67.8%	68.1%	68.4%	68.6%	68.8%	-	
Financial management																
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments		\$3,876	\$4,136	\$4,249	\$4,312	\$4,403	\$4,504	\$4,592	\$4,661	\$4,701	\$4,767	\$4,834	\$4,903	-	

Key to Forecast Trend:

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

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Notes to Targeted financial performance indicators - Mandatory

1. Liquidity

Council anticipates a gradual decline in its working capital ratio as the 10-year capital works program progresses. This is expected to improve by 2032/33, supported by a lower asset renewal expenditure during that period. Over the 10-year budget, an additional \$9.2 million in borrowings is forecast to be drawn down to fund priority capital projects and maintain working capital within the acceptable target range.

The working capital metric is monitored on an ongoing basis to ensure Council continues to operate in a financially sustainable manner. A review of Council's Asset Management Framework is planned for the 2026/27 financial year. This review may result in increased asset renewal expenditure requirements over time, which would place further pressure on Council's liquidity position.

2. Asset Renewal

The asset renewal funding ratio is a key indicator of financial sustainability for Council. A ratio of 100% signifies that Council is allocating sufficient funds to cover the full cost of renewing its assets, ensuring they are replaced or renewed at the optimal time to maintain functionality and extend serviceable life.

The projections above indicate that Council's renewal ratio is forecast to fall below the target range of 70%–120%, as established in Council's Financial Plan 2025–2035, by 2034/35. As outlined in Section 2.3.1 of the Financial Plan, Council will pursue the following strategies to improve this metric:

- Prioritise asset renewal over investment in new assets.
- Undertake detailed assessments of Council assets and the Asset Management Framework to better understand and prioritise renewal works based on asset condition.
- Rationalise Council's asset portfolio to identify and dispose of surplus assets that would otherwise require renewal.

The renewal ratio has deteriorated since the adoption of the Financial Plan, primarily due to asset revaluations carried out during the 2024/25 financial year. The upward revision in asset valuations has resulted in depreciation expenditure increasing by \$1.6 million, requiring a corresponding increase in renewal expenditure to sustain the renewal ratio at the level established in the Financial Plan.

3. Rates concentration

Rates concentration is a measure of Council's reliance on rates revenue. This metric increases over the term of the Budget indicating that Council is becoming more dependent on its rates as a key source of income. The trend of this metric is a reflection of Council's limited ability to generate new sources of income as well as more conservative income growth assumptions being applied to other sources of income such as recurrent operating grants.

4. Expenses per property assessment

The expense per property assessment metric is forecast to increase by \$260 in 2025/26, rising from \$3,876 in 2024/25 to \$4,136. This increase is primarily attributable to the asset revaluations carried out during the 2024/25 financial year, which placed upward pressure on depreciation expenditure, resulting in an increase of \$1.6 million.

Beyond 2025/26, the metric is forecast to increase modestly in subsequent years. This reflects a period in which the underlying cost escalation assumptions embedded in the budget — including the Consumer Price Index (CPI) and construction cost indices — are growing at a faster rate than rateable property growth. As the denominator (property assessments) grows more slowly relative to the rate of expenditure escalation, the cost per property assessment is expected to rise incrementally over time.

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8.4 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.

Domain/Indicator	Measure	Note	Actual 2024/25	Forecast 2025/26	Budget 2026/27	2027/28	2028/29	2029/30	2030/31	Projections 2031/32	2032/33	2033/34	2034/35	2035/36	+/-
Financial forecasting performance indicators															
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	Non-current liabilities compared to own-source revenue	1	19.0%	21.8%	25.3%	28.2%	27.2%	24.4%	21.0%	15.2%	12.7%	10.3%	8.3%	6.6%	+
	Non-current liabilities / own source revenue														
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to own-source revenue	1	1.1%	1.0%	1.3%	2.3%	2.9%	3.1%	3.0%	2.9%	2.7%	2.5%	2.3%	1.9%	o
	Interest and principal repayments on interest bearing loans and borrowings / own-source revenue														
TCV Loan Indicators (Council's ability to service its debt obligations)	Interest Cover Ratio	1	270: 1	150: 1	107: 1	53: 1	42: 1	34: 1	40: 1	49: 1	61: 1	80: 1	113: 1	181: 1	+
	EBITDA : Interest Expense														
	Interest bearing liabilities to own source revenue	1	6.2%	7.2%	14.0%	18.1%	17.7%	15.3%	12.9%	10.4%	8.1%	6.0%	3.9%	2.3%	+
	Interest bearing liabilities / own source revenue														
Financial forecasting sustainable capacity indicators															
Population (population is a key driver of a Council's ability to fund the delivery of services to the community)	Expenses per head of population	2	\$2,446	\$2,578	\$2,637	\$2,676	\$2,733	\$2,796	\$2,850	\$2,893	\$2,918	\$2,959	\$3,000	\$3,043	o
	Total expenses/ Population														
	Infrastructure per head of population	3	\$29,736	\$30,962	\$32,504	\$34,128	\$35,557	\$36,392	\$37,217	\$37,904	\$38,577	\$39,244	\$39,885	\$40,505	o
	Value of infrastructure / Population														
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)	Own-source revenue per head of population	4	\$1,900	\$1,905	\$1,939	\$1,973	\$2,004	\$2,047	\$2,089	\$2,130	\$2,174	\$2,220	\$2,267	\$2,224	o
	Own source revenue / Population														
	Recurrent grants per head of population	4	\$839	\$609	\$732	\$676	\$685	\$700	\$707	\$712	\$715	\$721	\$727	\$735	o
	Recurrent grants / Population														
Financial management															
Liquidity (sufficient working capital and cash is available to cover expenses)	Cash compared to current liabilities	5	45.9%	58.2%	74.6%	95.6%	62.7%	69.1%	73.1%	73.6%	79.7%	89.4%	97.8%	106.2%	o
	Cash / current liabilities														
Operating position (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying result	6	9.2%	(2.9)%	0.0%	(3.5)%	(4.0)%	(4.2)%	(4.3)%	(4.1)%	(3.4)%	(3.1)%	(2.7)%	(2.2)%	-
	Adjusted underlying surplus (deficit) / Adjusted underlying revenue														
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property value	7	0.36%	0.37%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.38%	0.36%	o
	Rate revenue / CIV of rateable properties in the municipal district														
Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment	7	\$1,908	\$1,979	\$2,036	\$2,096	\$2,159	\$2,217	\$2,272	\$2,326	\$2,381	\$2,438	\$2,496	\$2,555	o
	General rates and municipal charges / no. of property assessments														
Rates collection (rates and charges are being responsibly collected)	Rates and charges debt	8	11.27%	10.24%	9.22%	8.61%	8.20%	7.79%	7.38%	6.97%	6.56%	6.15%	6.15%	6.15%	+
	Unpaid rates and charges / all rates and charges														

Key to Forecast Trend:

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

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Notes to Financial Performance Indicators

Financial forecasting performance indicators

1. Loan Obligations

The initial increase in the indebtedness and loan and borrowing metrics reflects borrowings expected to be drawn down to fund the development of the Yarrowonga Multisport Stadium, with \$4.5 million forecast to be drawn down during 2026/27. The metric continues to rise over time as additional borrowings are progressively drawn down across the budget period. Total proposed borrowings over the period 2026/27 to 2035/36 are \$9.2 million, intended to fund the following priority capital projects:

- Yarrowonga Multisport Stadium (\$6.0 million)
- Cobram South Urban Drainage (\$1.5 million)
- Cobram Scott Reserve Pavilion (\$1.7 million)

The proposed additional borrowings are not expected to result in a breach of Council's Treasury Corporation of Victoria (TCV) loan covenant requirements, which specify that total loans and borrowings must not exceed 60% of own-source revenue, and that interest coverage ratios must not fall below 2:1.

Financial forecasting sustainable capacity indicators

2. Expenditure per Head of Population

The forecast trend for this metric is consistent with the commentary provided under Note 4 of the Targeted Financial Performance Indicators — Mandatory section.

3. Infrastructure per Head of Population

This metric is anticipated to increase during the early years of the forecast period as Council progresses the delivery of its capital works backlog. In later years, as Council transitions to a reduced capital program, annual movements in the metric are expected to stabilise.

4. Grants and Revenue

Own-source revenue and recurrent grants per head of population are both expected to remain relatively stable throughout the forecast period. Recurrent grants reflect some fluctuation over the next five years, primarily due to the timing of Roads to Recovery grant funding being brought forward to fund road renewal projects within Council's 10-year capital program.

Financial management indicators

5. Liquidity

Cash compared to current liabilities is expected to remain relatively stable over the budget period, with the maturity of term deposits actively managed to ensure sufficient funds are available to meet liquidity demands as they arise.

6. Adjusted Underlying Result

While this metric is forecast to fall outside the target range established in the Financial Plan (–3% to 3%) between 2027/28 and 2034/35, this is attributable to a number of one-off major operating expenditures essential to maintaining the continuity of Council operations. These include the investment in a new Enterprise Resource Planning (ERP) system — necessitated by Council's existing systems approaching end of life — as well as Council elections scheduled for 2028/29.

Beyond 2033/34, an improvement in Council's underlying financial performance is forecast; however, further work is required to address the structural underlying deficit. As detailed in Council's Financial Plan, the following strategies will be pursued to improve long-term financial performance:

- Continue to conduct integrated planning and service reviews to assess the value, cost, and affordability of services, and consider alternative service delivery models.
- Perform an asset rationalisation exercise to identify and dispose of surplus or non-renewal assets.
- Continue to benchmark user fees and charges against comparable councils and the market to maximise returns from existing assets and services, and identify areas of revenue leakage.
- Investigate new revenue opportunities over the life of the Revenue and Rating Plan 2025–2029.

7. Rating and Revenue Effort

Rating effort measures the extent to which Council has leveraged the perceived wealth within the rate base through the levying of rates. A declining rating effort indicates that rates levied are not keeping pace with property valuation increases and, therefore, that the level of perceived wealth within the rate base is not being fully captured. Rating effort is forecast to remain stable over the forecast period.

The average rate per property is expected to increase modestly over time, as the forecast rate cap is expected to outpace the projected growth in rateable properties.

8. Rates and Charges Debt

The forecast trend for this metric is consistent with the commentary provided under Note 4 of the Targeted Performance Indicators — (Council Selected) section.

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9. Schedule of Fees and Charges

This section 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 2026/27. In accordance with Council's Revenue Collection and Hardship Policy, fees will not be waived or reduced unless this is the subject of a Council approved policy, resolution or this authority is delegated to a Council officer. Council has provided discounted fees and charges for community and not-for-profit organisations in certain circumstances to support community focused outcomes at a reduced cost.

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.

***Note - Fees and fines marked as Statutory are subject to changes specified by the Victorian State Treasurer prior to June 30.**

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Rates and Property Management							
Rate Notices							
Reprint Rate Notice (From 2012/13 to current year)	Per notice	Taxable	\$8.30	\$8.50	\$0.20	2.41%	Council
Reprint Rate notices prior to 2012/13	Per hour document search (minimum charge 1 hour)	Taxable	\$52.00	\$53.40	\$1.40	2.69%	Council
Dishonoured Rates Payments							
Cheque/Direct Debit Dishonour Administration Fee	Per dishonour	Non-Taxable	\$31.50	\$32.40	\$0.90	2.86%	Council
Rates Debt Recovery Legal Costs							
Statutory Fee for recovery of unpaid rates	Scale of Fee as per Magistrates Court	Non-Taxable	Scheduled Fee	Scheduled Fee	N/A	N/A	Statutory
Process Server & Solicitor Fee	Recovery of process server and solicitor fees charged	Taxable	Contractors Fee	Contractors Fee	N/A	N/A	Council
Slashing of Vacant Blocks							
Charge for slashing of vacant block		Taxable	Contractors Fee	Contractors Fee	N/A	N/A	Council

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Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Land Information Certificate							
Land Information Certificate Fee	Per certificate (Fee Units = 1.82)	Non-Taxable	\$30.60	\$30.60	\$0.00	0.00%	Statutory
Priority Fee	Per request (in addition to LIC Fee)	Taxable	\$45.00	\$46.20	\$1.20	2.67%	Council
Re-issue Fee	Per reissue of previously issued LIC's)	Taxable	\$45.00	\$46.20	\$1.20	2.67%	Council
Statute fee set in accordance with the Local Government (General) Regulations 2015 and the Monetary Units Act 2004.							
Land Title Certificate							
Land Title Certificate Search Fee (Fee for private land title search)		Taxable	\$70.00	\$71.90	\$1.90	2.71%	Council
Animal Control							
Dog & Cat Registration Fee*							
Dogs (Reduced Fee) - Desexed dogs; dogs over 10 years old; dogs kept for working stock; dogs kept for breeding by the proprietor of a domestic animal business conducted on registered premises; dogs that have undergone obedience training which complies with the regulations; dogs registered with an applicable organisation, if their owners are members of the applicable organisation with which the dogs are registered; and dogs that are permanently identified in the prescribed manner	Per dog (Pensioners 50% discount applies)	Non-Taxable	\$30.40	\$31.20	\$0.80	2.63%	Council
Dogs (Maximum Fee) - Dangerous dogs, menacing dogs or restricted breed dogs; and any dogs to which the description in the Reduced Fee does not apply	Per dog (Pensioners 50% discount applies)	Non-Taxable	\$91.60	\$94.10	\$2.50	2.73%	Council
Declared Dogs - Declared Dangerous Dogs, Menacing Dogs or Restricted Breed Dogs	Per dog	Non-Taxable	\$300.00	\$308.30	\$8.30	2.77%	Council

FILE NO:
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MITTNER)
(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Cats (Reduced Fee) - Desexed cats; cats over 10 years old; cats kept for breeding by the proprietor of a domestic animal business conducted on registered premises; cats registered with an applicable organisation, if their owners are members of the applicable organisation with which the cats are registered	Per cat (Pensioners 50% discount applies)	Non-Taxable	\$30.40	\$31.20	\$0.80	2.63%	Council
Cats (Maximum Fee) - Any cats to which any description in the Reduced Fee does not apply	Per cat (Pensioners 50% discount applies)	Non-Taxable	\$91.60	\$94.10	\$2.50	2.73%	Council
All animal registration charges excludes the State Government registration fee, which will be added to Council's fee.							
* Moira Shire Dog & Cat Registration Fee will be waived on all animals registered with Council prior to the age of six months. The State Government registration fee will still apply.							
Statutory fee set in accordance with the Domestic Animal Act (1994) Sections 15, 69 and Schedule							
Domestic Animal Business Registration							
Registration (Administration) Fee	Per business	Non-Taxable	\$157.00	\$161.30	\$4.30	2.74%	Council
State Government Levy Animal Business Registration	Per business	Non-Taxable	\$20.00	\$20.00	\$0.00	0.00%	Statutory
Additional Inspections - Secondary to annual inspection	Per business	Non-Taxable	\$100.00	\$102.80	\$2.80	2.80%	Council
Statutory fee set in accordance with the Domestic Animal Act (1994) Sections 49 and 69							
Other Fees							
Micro chipping fee		Taxable	\$40.00	\$41.10	\$1.10	2.75%	Council
Animal Replacement Tags		Non-Taxable	\$5.50	\$5.70	\$0.20	3.64%	Council
Cat Trap Hire							
Cat Trap Hire (Bond)	Refundable bond	Bond	\$100.00	\$100.00	N/A	N/A	Council
Animal Pound Fee							
Domestic Animals Release fee		Non-Taxable	\$144.00	\$148.00	\$4.00	2.78%	Council
Domestic Animals Release fee - (Pensioners 50% discount applies)	Plus \$10 sustenance per animal per day and transport costs	Non-Taxable	\$72.00	\$74.00	\$2.00	2.78%	Council
Livestock 1-9 Release fee		Non-Taxable	\$416.00	\$427.40	\$11.40	2.74%	Council
Livestock 10-49 Release fee		Non-Taxable	\$865.40	\$889.20	\$23.80	2.75%	Council
Livestock 50 plus Release fee		Non-Taxable	\$1,298.00	\$1,333.70	\$35.70	2.75%	Council

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Droving and Grazing of Livestock Fee							
Permit to Graze Livestock	Per event	Non-Taxable	\$33.00	\$33.90	\$0.90	2.73%	Council
Travelling Livestock (Droving) Fee - per time	Per event plus \$1,000 refundable bond	Non-Taxable	\$438.00	\$450.00	\$12.00	2.74%	Council
Animal Control Infringements							
Not Wearing Tags or Marker	Penalty units = 0.5	Non-Taxable	\$102.00	\$102.00	\$0.00	0.00%	Statutory
Cat at large	Penalty units = 0.5	Non-Taxable	\$102.00	\$102.00	\$0.00	0.00%	Statutory
Dog at large in day time	Penalty units = 1.5	Non-Taxable	\$305.00	\$305.00	\$0.00	0.00%	Statutory
Dog at large at night time	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Greyhound not muzzled or controlled	Penalty units = 1.5	Non-Taxable	\$305.00	\$305.00	\$0.00	0.00%	Statutory
Not complying with order to abate nuisance	Penalty units = 1.5	Non-Taxable	\$305.00	\$305.00	\$0.00	0.00%	Statutory
Unregistered animals	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Regulated by the Domestic Animal Act (1994), infringements set in accordance with Monetary Units Act (2004)							
Impounded Vehicles and Seized Items							
Pound Fee							
Release of Impounded vehicles	Per vehicle (plus towing costs if applicable)	Non-Taxable	\$72.00	\$74.00	\$2.00	2.78%	Council
Impounded vehicles towing costs	Per vehicle	Taxable	Towing cost	Towing cost	N/A	N/A	Council
Release of Seized Items	Per item (plus towing costs if applicable)	Non-Taxable	\$64.00	\$65.80	\$1.80	2.81%	Council
Seized items towing costs	Per item	Taxable	Towing cost	Towing cost	N/A	N/A	Council
Community Safety and Local Laws							
Local Law Permit Application Fee							
Application for a Local Law permit	Per permit - new applications and if permit expires and renewal not sought prior to expiry	Non-Taxable	\$72.00	\$74.00	\$2.00	2.78%	Council
Local Law Permits							
Application Fee (only applies to new applications)	Only applies to new applications	Non-Taxable	\$72.00	\$74.00	\$2.00	2.78%	Council

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Street Stalls (incl. community raffles)							
Trading of goods and services on a Footpath/Road Reserve permit	Fee for charities, not-for-profits and community groups may be waived	Non-Taxable	\$123.00	\$126.40	\$3.40	2.76%	Council
Tables & Chairs on Footpath/Road Reserve							
Tables (up to four) plus Temporary screen	Annual fee payable	Non-Taxable	\$170.00	\$174.70	\$4.70	2.76%	Council
Tables in excess of four (per table)	Annual fee payable	Non-Taxable	\$28.00	\$28.80	\$0.80	2.86%	Council
Advertising Boards							
Moveable signs on Footpath/Road Reserve permit	Annual fee payable, plus application fee	Non-Taxable	\$72.00	\$74.00	\$2.00	2.78%	Council
Display of Goods on Footpath/Road Reserve							
Display of Goods on Footpath/Road Reserve permit	Annual fee payable, plus application fee	Non-Taxable	\$178.00	\$182.90	\$4.90	2.75%	Council
Car Dealerships							
Vehicles on Road Reserve for Trading permit	Annual fee payable, plus application fee	Non-Taxable	\$169.00	\$173.60	\$4.60	2.72%	Council
Other Permits							
Keeping of excess animals (pensioner)	Per permit (Pensioner 50% discount applies)	Non-Taxable	\$61.00	\$62.70	\$1.70	2.79%	Council
Moirā Shire Council - Community and Amenity Local Law 2023	Annual fee payable, plus application fee	Non-Taxable	\$123.00	\$126.40	\$3.40	2.76%	Council
Regulated under Moirā Shire Council - Community and Amenity Local Law 2023							
Local Law Fines - Parking Infringements							
Road Safety Act - Statutory fines	Variable penalty units based on infringement	Non-Taxable	Variable \$42.00 to \$204.00	Variable \$42.00 to \$204.00	N/A	N/A	Statutory
Council parking fines - Time limits	Penalty units = 0.5	Non-Taxable	\$102.00	\$102.00	\$0.00	0.00%	Statutory
Regulated by the Road Safety Act (1986), infringements set in accordance with Monetary Units Act (2004)							
Local Law Fines - Littering Infringements							
Litter Fines - small amount	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Litter Fines - large amount	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Regulated by the Environmental Protection Act (1970), infringements set in accordance with Monetary Units Act (2004)							

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Local Law Fines - Behaviour Infringements							
Behave in a way which is detrimental to the municipal place or public asset	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
As an owner or occupier of land, allow trees, plants or any other matter on that land to cause damage to or interfere with a municipal place	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Damage/destroy/write on/interface with/remove or affix anything from a municipal building or structure	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Act contrary to conditions imposed when using a municipal place or property	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Local Law Fines - Streets & Roads Infringements							
Discharge water onto road	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Riding horses on reservations, public reserves and recreation grounds	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Erecting or placing of signs and goods on footpath	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Roadside trading	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Locating goods for sale	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Outdoor eating facilities	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Street parties, street festivals and processions	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Street collections	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Local Law Fines - Other Infringements							
Other infringements as prescribed in Moira Shire Council - Community Safety and Environment Local Law 2013	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Infringement Notice Offences and Codes - Alcohol							
Consume alcohol in designated area	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Possess/control alcohol (in unsealed container) in designated area	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Consume/possess/control alcohol (in unsealed container) contrary to signs	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Consume/possess/control alcohol (in unsealed container) between 10pm and 8am in designated area	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Consume/possess/control alcohol (in unsealed container) between 10pm and 8am contrary to signs	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
<i>Infringement Notice Offences and Codes - Livestock</i>							
Cause allow livestock to be driven on a road through or to a destination within the Municipal district in convention of the local law	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Cause/allow livestock to graze on a road without a permit	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Cause/allow livestock to be driven across/along a road from a property or part of a property to another property in contravention of the local law	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
<i>Infringement Notice Offences and Codes - False Statements</i>							
Make false representation or declaration (orally or written) or intentionally omit relevant information in an application for a permit or exemption	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
<i>Infringement Notice Offences and Codes - Notice to Comply</i>							
Fail to comply with a "Notice to Comply"	Penalty units = 2.0	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Regulated under Moira Shire Council - Community Safety and Environmental Local Law 2013, subject to Sentencing Act 1991 s110(1)							

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Landfill and Transfer Stations Waste Disposal							
Commercial waste only accepted at Cobram Landfill							
Yarrawonga, Nathalia and Numurkah Transfer Stations:							
No longer to accept commercial waste (except commercial green waste, commercial polystyrene).							
Landfill Waste							
Council Municipal Waste Fee (Residents) - excluding State Government Waste Levy Municipal Fee (rural), which is added to Council's fee.	Per m3	Taxable	\$53.11	\$58.41	\$5.30	9.98%	Council
Council Municipal Waste Fee (Non-Residents) - excluding State Government Waste Levy Municipal Fee (rural), which will be added to Council's fee.	Per m3	Taxable	\$124.36	\$136.76	\$12.40	9.97%	Council
Council Commercial Fee (sourced within municipality) - excluding State Government Waste Levy Industrial Fee (rural), which will be added to Council's fee.	Per tonne	Taxable	\$223.42	\$245.39	\$21.97	9.83%	Council
Commercial - (sourced outside municipality) - excluding State Government Waste Levy Industrial Fee (rural), which will be added to Council's fee.	Per tonne	Taxable	\$392.82	\$431.69	\$38.87	9.90%	Council
Council Clean-fill Fee	Per tonne	Taxable	\$50.00	\$51.40	\$1.40	2.80%	Council
Recycling (Commingle recyclables)							
Residents (free)		N/A	Free	Free	N/A	N/A	Council
Commercial m3		Taxable	\$12.00	\$12.30	\$0.30	2.50%	Council
Green Waste							
Residents m3		Taxable	\$16.00	\$16.50	\$0.50	3.13%	Council
Commercial m3		Taxable	\$26.00	\$27.00	\$1.00	3.85%	Council
Strathmerton, Yabba, Tungamah, St James, Barmah Transfer Stations:							
No longer to accept commercial green waste, commercial recycling, e-waste, car bodies and batteries, commercial polystyrene, tyres,							

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Specific Waste							
Domestic Gas Bottles (per bottle)	Per bottle	Taxable	\$15.50	\$16.00	\$0.50	3.23%	Council
Concrete (per metre)	Per meter	Taxable	\$41.00	\$42.00	\$1.00	2.44%	Council
Concrete (per metre) large solid blocks	Per meter	Taxable	\$61.50	\$63.00	\$1.50	2.44%	Council
Polystyrene - Residents (free)		N/A	Free	Free	N/A	N/A	Council
Polystyrene - Commercial	Per cubic meter	Taxable	\$16.00	\$16.50	\$0.50	3.13%	Council
Scrap Steel White goods, car bodies, car batteries	Car bodies accepted at site operators discretion	N/A	Free	Free	N/A	N/A	Council
Solar Panels	Per panel	Taxable	\$12.00	\$14.50	\$2.50	20.83%	Council
E-Waste	Per item	Taxable	\$2.50 to \$12.00	\$2.50 to \$12.00	\$0.00	0.00%	Council
Chemical Drums/Containers (Triple Rinsed)	Per drum	N/A	Free	Free	N/A	N/A	Council
Plastic Chemical Containers (non Drum Muster)	Per drum	Taxable	\$7.00	\$7.00	\$0.00	0.00%	Council
Clean Oil		N/A	Free	Free	N/A	N/A	Council
Mattress - Single	Per mattress	Taxable	\$27.00	\$28.00	\$1.00	3.70%	Council
Mattress - Double/Queen/King	Per mattress	Taxable	\$38.00	\$39.00	\$1.00	2.63%	Council
Fridges/ Freezers/ Air conditioners (Degassing charge)	Per item	Taxable	\$11.00	\$11.50	\$0.50	4.55%	Council
Tyres - Motor cycle	Per tyre	Taxable	\$7.00	\$7.00	\$0.00	0.00%	Council
Tyres - Motor Vehicle	Per tyre	Taxable	\$11.00	\$11.50	\$0.50	4.55%	Council
Tyres - Light Truck	Per tyre	Taxable	\$22.00	\$23.00	\$1.00	4.55%	Council
Tyres - Heavy Truck	Per tyre	Taxable	\$33.00	\$34.00	\$1.00	3.03%	Council
Tyres - Tractor	Per tyre	Taxable	\$109.00	\$112.00	\$3.00	2.75%	Council
Tyres - Earthmover	Not accepted	N/A	N/A	N/A	N/A	N/A	Council
Soft Plastics	Per cubic meter	N/A	Free	Free	N/A	N/A	Council
Textiles	Per cubic meter	N/A	Free	Free	N/A	N/A	Council
Product Sales							
Resource Recovery items (resale shed)	Per item (Some items may be free)	Taxable	\$0.10 to \$50.00	\$0.10 to \$100.00	N/A	N/A	Council
Mulch	Per cubic meter	N/A	Free	Free	N/A	N/A	Council
Weighbridge							
Light vehicle		Taxable	\$12.00	\$12.50	\$0.50	4.17%	Council
Heavy vehicle including B-Doubles		Taxable	\$24.00	\$25.00	\$1.00	4.17%	Council
Gross & Tare all vehicles		Taxable	\$33.00	\$34.00	\$1.00	3.03%	Council

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Community Events Waste Management Trailer							
Contamination							
Organic contamination	Per bin	Taxable	\$9.00	\$9.00	\$0.00	0.00%	Council
Recycling contamination	Per bin	Taxable	\$9.00	\$9.00	\$0.00	0.00%	Council
Bin Damages/Loss/Theft							
Bin Lid	Per bin	Taxable	\$14.50	\$15.00	\$0.50	3.45%	Council
Bin Wheels	Per bin	Taxable	\$12.50	\$13.00	\$0.50	4.00%	Council
Bin Body	Per bin	Taxable	\$56.50	\$58.00	\$1.50	2.65%	Council
Bonds							
Security Deposit Bond	Refundable	Bond	\$150.00	\$150.00	N/A	N/A	Council
Events Bins (delivered and retrieved by Cleanaway) - Organics	Per Bin	Taxable	\$25.00	\$25.50	\$0.50	2.00%	Council
Events Bins (delivered and retrieved by Cleanaway) - Waste	Per Bin	Taxable	\$25.00	\$25.50	\$0.50	2.00%	Council
Events Bins (delivered and retrieved by Cleanaway) - Recycling	Per Bin	Taxable	\$25.00	\$25.50	\$0.50	2.00%	Council
Events Bins (delivered and retrieved by Cleanaway) - Glass	Per Bin	Taxable	\$25.00	\$25.50	\$0.50	2.00%	Council
Additional Bin lifts (beyond delivery and retrieval) - All streams	Per lift	Taxable	\$20.00	\$20.50	\$0.50	2.50%	Council
Waste Management - Kerbside Collection Service							
Additional Kerbside Collection Bin							
Landfill - 240L*	Per bin	N/A	\$524.00	\$538.50	\$14.50	2.77%	Council
Landfill - 120L	Per bin	N/A	\$262.00	\$269.00	\$7.00	2.67%	Council
Landfill - 80L	Per bin	N/A	\$175.00	\$180.00	\$5.00	2.86%	Council
Recycling - 360L	Per bin	N/A	\$125.00	\$128.50	\$3.50	2.80%	Council
Recycling - 240L	Per bin	N/A	\$125.00	\$128.50	\$3.50	2.80%	Council
Recycling - 120L	Per bin	N/A	\$125.00	\$128.50	\$3.50	2.80%	Council
Organics - 240L	Per bin	N/A	\$188.00	\$193.00	\$5.00	2.66%	Council
Organics - 120L	Per bin	N/A	\$188.00	\$193.00	\$5.00	2.66%	Council
Glass - 120L	Per bin	N/A	\$39.00	\$40.00	\$1.00	2.56%	Council
Glass - 80L	Per bin	N/A	\$39.00	\$40.00	\$1.00	2.56%	Council

*Available only to eligible properties with 6 or more people living in the property or properties with two or more children in nappies.

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.

ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITTNER)
(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Environmental Health							
Registration Fees - Food Businesses							
Class 1 (Fixed Premises) High Risk - New Registration		Non-Taxable	\$978.00	\$1,004.90	\$26.90	2.75%	Council
Class 1 (Fixed Premises) High Risk - Renewal		Non-Taxable	\$664.00	\$682.20	\$18.20	2.74%	Council
Class 2 (Fixed, Mobile and Temporary Premises) Medium to High Risk - New Registration		Non-Taxable	\$978.00	\$1,004.90	\$26.90	2.75%	Council
Class 2 (Fixed, Mobile and Temporary Premises) Medium to High Risk - Renewal		Non-Taxable	\$664.00	\$682.20	\$18.20	2.74%	Council
Class 3 (Fixed, Mobile and Temporary Premises) Medium Risk - New Registration		Non-Taxable	\$523.00	\$537.40	\$14.40	2.75%	Council
Class 3 (Fixed, Mobile and Temporary Premises) Medium Risk - Renewal		Non-Taxable	\$354.00	\$363.70	\$9.70	2.74%	Council
Class 3A (Fixed, Mobile and Temporary Premises) Medium Risk to High Risk - New Registration		Non-Taxable	\$523.00	\$537.40	\$14.40	2.75%	Council
Class 3A (Fixed, Mobile and Temporary Premises) Medium Risk to High Risk - Renewal		Non-Taxable	\$354.00	\$363.70	\$9.70	2.74%	Council
Registration (New & Renewal) - Each additional EFT above 5.0 (Part Time and Casual employee equivalent to 0.5 EFT)		Non-Taxable	\$33.00	\$33.90	\$0.90	2.73%	Council
Class 4 Low Risk (Fixed, Mobile and Temporary Premises) (Stable pre packaged food, community sausage sizzles, coffee & tea)		N/A	Free	Free	N/A	N/A	Council
High Risk Food - Community groups and sporting clubs selling food (Fixed, Mobile and Temporary Premises)		Non-Taxable	\$102.00	\$104.80	\$2.80	2.75%	Council
Failed Food sample result - 2nd and subsequent sample requiring analysis		Taxable	New	\$240.00	New	New	Council
Pro Rata Registration - new applications after 1 June		Non-Taxable	Based on 50% application fee	Based on 50% application fee	N/A	N/A	Council
Additional premises inspections and report		Taxable	Based on 50% Annual Fee	Based on 50% Annual Fee	N/A	N/A	Council
Fees set in accordance with the Food Act 1984, Section 41A							

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Registration and Renewal Fees - Other Businesses							
Registration Fee - Business conducting: Beauty Therapy, Colonic Irrigation, Hairdressing, Tattooing, activities involving skin penetration, or any other business that poses a risk to public health - (Section 68 & Division 4)		Non-Taxable	\$228.00	\$273.60	\$45.60	20.00%	Council
Renewal Fee - Business conducting: Beauty Therapy, Colonic Irrigation, Hairdressing, Tattooing, activities involving skin penetration, or any other business that poses a risk to public health - (Section 68 & Division 4)		Non-Taxable	\$151.00	\$181.20	\$30.20	20.00%	Council
Registration Fee - Prescribed Accommodation Premises - (Section 67 & Division 4)		Non-Taxable	\$334.00	\$343.20	\$9.20	2.75%	Council
Registration Fee - New Premise Registration (includes One-off Hairdresser registration)		Non-Taxable	\$223.00	\$229.10	\$6.10	2.74%	Council
Category 1 Aquatic Facility Registration Fee (1 pool/spa/interactive water feature)(Regulation S. 41) including inspection, assessment and sample analysis to ensure compliance with requirements of PHWB Act and Aquatic Facilities regulation.		Non-Taxable	\$389.00	\$466.80	\$77.80	20.00%	Council
Category 1 Aquatic Facility Renewal fee (1 pool/spa/interactive water feature)(Regulation S. 43) including annual inspection, assessment and sample analysis to ensure compliance with requirements of PHWB Act and Aquatic Facilities regulation.		Non-Taxable	\$389.00	\$419.70	\$30.70	7.89%	Council
Registration/renewal of each additional pool/spa interactive water feature within same Category 1 Aquatic Facility		Non-Taxable	\$80.00	\$82.20	\$2.20	2.75%	Council
Additional pool/spa water sample analysis.		Non-Taxable	New	\$85.60	New	New	Council
Transfer of Registration Fee (includes Registered Businesses, Prescribed Accommodation and Aquatic Facilities)		Non-Taxable	\$223.00	\$229.10	\$6.10	2.74%	Council
Fees set in accordance with the Public Health and Wellbeing Act 2008 & associated Regulations							

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Other Fees							
Warning letter		Non-Taxable	\$68.00	\$69.90	\$1.90	2.79%	Council
Pro Rata Registration - new applications after 1 June		Non-Taxable	Based on 50% application fee	Based on 50% application fee	N/A	N/A	Council
Failure to heed Warning letter		Non-Taxable	\$489.00	\$502.40	\$13.40	2.74%	Council
Residential Tenancies (Caravan Parks)							
Registration Caravan Parks - 3 yearly (Schedule 2 Regulation 17)		Non-Taxable	Prescribed by Regulation	Prescribed by Regulation	N/A	N/A	Statutory
Transfer of Registration - Caravan Parks		Non-Taxable	Prescribed by Regulation	Prescribed by Regulation	N/A	N/A	Statutory
Fees set in accordance with the Residential Tenancies Act 1997							
Septic Tanks							
Permit to construct, install or alter a Septic Tank System (Reg. 196 (1)(b),(2))	Fee units = 48.88	Non-Taxable	\$821.70	\$821.70	\$0.00	0.00%	Statutory
Permit for minor alteration to a Septic Tank System (Reg. 196 (1)(a),(3))	Fee units = 37.25	Non-Taxable	\$626.20	\$626.20	\$0.00	0.00%	Statutory
Additional assessment/inspection	Fee units = 6.12 per hour	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
Transfer a Wastewater/Septic Tank System Permit (Regulation 197)	Fee units = 9.93	Non-Taxable	\$166.90	\$166.90	\$0.00	0.00%	Statutory
Application to amend a Septic Tank System Permit (Regulation 198)	Fee units = 10.38	Non-Taxable	\$174.50	\$174.50	\$0.00	0.00%	Statutory
Application to renew a Septic Tank System Permit (Regulation 200)	Fee units = 8.31	Non-Taxable	\$139.70	\$139.70	\$0.00	0.00%	Statutory
	Fee units = 14.67 (up to 2.6 hours)		\$246.60	\$246.60	\$0.00	0.00%	
Application for Septic Tank System Permit Exemption (Regulation 199)	Fee units = 5.94 (per additional hour)	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
	Fee units = 61.41 (maximum fee)		\$1,032.30	\$1,032.30	\$0.00	0.00%	
Septic Tank Plan Search Fee (includes providing copy of plan)	Per search	Taxable	\$67.00	\$68.80	\$1.80	2.69%	Council

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Request for Report and Consent	Per request	Taxable	\$64.00	\$76.80	\$12.80	20.00%	Council
Septic Tank Infringements - Breaches of legislation		Non-Taxable	Prescribed Penalty Units	Prescribed Penalty Units	N/A	N/A	Statutory
Fees set in accordance with the Environmental Protection Act (EPA) 2017 and associated regulations							
YMCA Facilities							
<i>Health & Wellness</i>							
Health Club Entry (casual) Adult		Taxable	\$13.20	\$13.60	\$0.40	3.03%	Council
Health Club Entry (casual) Concession		Taxable	\$11.10	\$11.40	\$0.30	2.70%	Council
Health Club Entry 10 Visit Pass		Taxable	\$122.60	\$126.00	\$3.40	2.77%	Council
Health Club Entry 10 Visit Pass (Concession)		Taxable	\$97.90	\$100.60	\$2.70	2.76%	Council
Group Fitness		Taxable	\$13.20	\$13.60	\$0.40	3.03%	Council
Group Fitness (Concession)		Taxable	\$11.10	\$11.40	\$0.30	2.70%	Council
Group Fitness 10 Visit Pass		Taxable	\$116.40	\$119.60	\$3.20	2.75%	Council
Group Fitness 10 Visit Pass (Concession)		Taxable	\$97.90	\$100.60	\$2.70	2.76%	Council
Full Centre (Casual) Adult		Taxable	\$16.40	\$16.90	\$0.50	3.05%	Council
Full Centre (Casual) Concession		Taxable	\$13.10	\$13.50	\$0.40	3.05%	Council
Personal Training 30 Mins		Taxable	\$41.80	\$42.90	\$1.10	2.63%	Council
Personal Training 30 Mins-Non Member		Taxable	\$50.00	\$51.40	\$1.40	2.80%	Council
Personal Training 30 Mins 10 Visit Pass		Taxable	\$373.40	\$383.70	\$10.30	2.76%	Council
Personal Training 30 Mins 10 Visit Pass-Non Member		Taxable	\$448.60	\$460.90	\$12.30	2.74%	Council
Personal Training 1 Hour		Taxable	\$66.00	\$67.80	\$1.80	2.73%	Council
Personal Training 1 Hour-Non Member		Taxable	\$74.20	\$76.20	\$2.00	2.70%	Council
Personal Training 1 Hour 10 Visit Pass		Taxable	\$603.10	\$619.70	\$16.60	2.75%	Council
Personal Training 1 Hour 10 Visit Pass-Non Member		Taxable	\$705.60	\$725.00	\$19.40	2.75%	Council
Personal Training 1 Hour-2 People		Taxable	\$72.10	\$74.10	\$2.00	2.77%	Council
Personal Training 1 Hour-2 People-Non Member		Taxable	\$87.10	\$89.50	\$2.40	2.76%	Council
Personal Training 1 Hour-2 People-10 Visit Pass		Taxable	\$664.90	\$683.20	\$18.30	2.75%	Council
Personal Training 1 Hour-2 People-10 Visit Pass-Non Member		Taxable	\$782.80	\$804.30	\$21.50	2.75%	Council

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Indoor Pool (Numurkah)							
Aquatics (Casual)							
Rec Swim / Spa Adult		Taxable	\$6.10	\$6.20	\$0.10	1.64%	Council
Rec Swim Concession		Taxable	\$4.90	\$5.00	\$0.10	2.04%	Council
Rec Swim Child		Taxable	\$4.90	\$5.00	\$0.10	2.04%	Council
Rec Swim Spectator		Taxable	\$1.10	\$1.10	\$0.00	0.00%	Council
Rec Swim Family	Max. 2 Adults plus dependant children listed on Medicare card	Taxable	\$14.40	\$14.70	\$0.30	2.08%	Council
20 Visit Pass Adult		Taxable	\$107.20	\$110.10	\$2.90	2.71%	Council
20 Visit Pass Adult (Concession)		Taxable	\$88.10	\$90.50	\$2.40	2.72%	Council
Pryme Movers Programs (Older Adults)							
Aqua Movers Casual		Taxable	\$8.90	\$9.10	\$0.20	2.25%	Council
Strength Training Casual		Taxable	\$8.90	\$9.10	\$0.20	2.25%	Council
Pryme Movers 10 Visit Pass		Taxable	\$75.20	\$77.30	\$2.10	2.79%	Council
Miscellaneous							
Adult Shower		Taxable	\$3.20	\$3.30	\$0.10	3.12%	Council
Membership							
Health & Wellness Membership Start-up Fee		Taxable	\$74.20	\$76.20	\$2.00	2.70%	Council
Health & Wellness Fortnightly Membership Fee (FMF)		Taxable	\$37.20	\$38.20	\$1.00	2.69%	Council
Health & Wellness FMF Family	Max. 2 Adults plus dependant children listed on Medicare card	Taxable	\$93.60	\$96.20	\$2.60	2.78%	Council
Health & Wellness Membership 3 Month Term INSURANCE ONLY		Taxable	\$405.00	\$416.10	\$11.10	2.74%	Council
Health & Wellness 6 Month Term (Pay up front)		Taxable	\$571.70	\$587.40	\$15.70	2.75%	Council
Health & Wellness FMF Concession		Taxable	\$29.80	\$30.60	\$0.80	2.68%	Council
Health & Wellness FMF Concession Family	Max. 2 Adults plus dependant children listed on Medicare card	Taxable	\$76.60	\$78.70	\$2.10	2.74%	Council
Health & Wellness 6 Month Term Concession (Pay up front)		Taxable	\$478.00	\$491.10	\$13.10	2.74%	Council
Health & Wellness FMF (Corporate 20% Discount)		Taxable	\$28.20	\$29.00	\$0.80	2.84%	Council
Teen Gym (13 16 yrs.) Start-up Fee		Taxable	\$63.40	\$65.10	\$1.70	2.68%	Council
Teen Gym FMF		Taxable	\$29.80	\$30.60	\$0.80	2.68%	Council
Teen Gym 6 Month Term (Pay up front)		Taxable	\$450.20	\$462.60	\$12.40	2.75%	Council
Pryme Movers Start-up Fee		Taxable	\$63.40	\$65.10	\$1.70	2.68%	Council
Pryme Movers FMF		Taxable	\$21.20	\$21.80	\$0.60	2.83%	Council
Pryme Movers FMF 6 Month Term (Pay up front)		Taxable	\$350.20	\$359.80	\$9.60	2.74%	Council

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Aquatic Membership Start-up Fee		Taxable	\$47.40	\$48.70	\$1.30	2.74%	Council
Aquatic FMF		Taxable	\$19.70	\$20.20	\$0.50	2.54%	Council
Aquatic 6 Month Term Membership (Pay up front)		Taxable	\$302.90	\$311.20	\$8.30	2.74%	Council
Aquatic FMF Concession		Taxable	\$15.40	\$15.80	\$0.40	2.60%	Council
Aquatic Concession 6 Month Term Membership (Pay up front)		Taxable	\$262.70	\$269.90	\$7.20	2.74%	Council
Junior Aquatic (3 15yrs) FMF		Taxable	\$15.90	\$16.30	\$0.40	2.52%	Council
Junior Aquatic (3 15yrs) 6 Month Term Membership (Pay up front)		Taxable	\$254.50	\$261.50	\$7.00	2.75%	Council
Aquatic Education							
Aquatic Education Upfront Payment Per Class Fee	Based on 44 week program. Calculation= FMF x 26/44	Taxable	\$17.50	\$18.00	\$0.50	2.86%	Council
AquaSafe Membership FMF		Taxable	\$29.50	\$30.30	\$0.80	2.71%	Council
Aquatic Education Private Lesson FMF		Taxable	\$82.40	\$84.70	\$2.30	2.79%	Council
Aquasafe School Holiday Program	5 Day Intensive Progr:	Taxable	\$74.20	\$76.20	\$2.00	2.70%	Council
School Aquatic Programs							
Aquatic Education Participant Fee (YMCA Teacher) Per hour		Non-Taxable	\$8.10	\$8.30	\$0.20	2.47%	Council
YMCA Qualified Teacher Hire Per hour		Taxable	\$44.40	\$45.60	\$1.20	2.70%	Council
Aquatic Education (School Instructor) Per participant		Non-Taxable	\$3.80	\$3.90	\$0.10	2.63%	Council
Aquatic Entry (not for lessons) Per participant		Taxable	\$3.80	\$3.90	\$0.10	2.63%	Council
Squash							
Squash courts per hour		Taxable	\$14.00	\$14.40	\$0.40	2.86%	Council
Children's Programs							
Birthday Parties per participant		Taxable	\$17.00	\$17.50	\$0.50	2.94%	Council

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Outdoor Pools							
Aquatics (Casual)							
Rec Swim Adult		Taxable	\$5.40	\$5.50	\$0.10	1.85%	Council
Rec Swim Concession		Taxable	\$4.50	\$4.60	\$0.10	2.22%	Council
Rec Swim Child		Taxable	\$4.50	\$4.60	\$0.10	2.22%	Council
Rec Swim Spectator		Taxable	\$1.10	\$1.10	\$0.00	0.00%	Council
	Max. 2 Adults plus dependant children listed on Medicare card						
Rec Swim Family		Taxable	\$14.10	\$14.50	\$0.40	2.84%	Council
10 Pass Family		Taxable	\$133.90	\$137.60	\$3.70	2.76%	Council
10 Pass Adult		Taxable	\$47.40	\$52.00	\$4.60	9.70%	Council
10 Pass Concession/Child		Taxable	\$37.10	\$43.50	\$6.40	17.25%	Council
20 Pass Adult		Taxable	\$107.20	\$97.50	-\$9.70	-9.05%	Council
20 Pass Concession/Child		Taxable	\$72.80	\$83.00	\$10.20	14.01%	Council
Membership							
Adult		Taxable	\$104.10	\$107.00	\$2.90	2.79%	Council
Concession (over 65)		Taxable	\$81.90	\$84.20	\$2.30	2.81%	Council
Child		Taxable	\$81.90	\$84.20	\$2.30	2.81%	Council
Family		Taxable	\$207.10	\$212.80	\$5.70	2.75%	Council
School Aquatic Programs							
Aquatic Education Participant Fee (YMCA Teacher) Per lesson		Taxable	\$8.10	\$8.30	\$0.20	2.47%	Council
YMCA Qualified Teacher Hire Per hour		Taxable	\$44.40	\$45.60	\$1.20	2.70%	Council
School Programs Per Participant		Taxable	\$3.80	\$3.90	\$0.10	2.63%	Council
Aquatic Entry (not for lessons) Per participant		Taxable	\$3.80	\$3.90	\$0.10	2.63%	Council
Inflatable Hire		Taxable	\$74.90	\$77.00	\$2.10	2.80%	Council
YMCA Lifeguard Oncost		Taxable	\$44.40	\$45.60	\$1.20	2.70%	Council
Lane Hire		Taxable	\$14.00	\$14.40	\$0.40	2.86%	Council
Aqua Aerobics							
Member		Taxable	\$6.10	\$6.30	\$0.20	3.28%	Council
Casual		Taxable	\$12.10	\$12.40	\$0.30	2.48%	Council

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Aquatic Education							
Per lesson		Taxable	\$17.50	\$18.00	\$0.50	2.86%	Council
Aquasafe HP	5 Day Intensive Program	Taxable	\$76.50	\$78.60	\$2.10	2.75%	Council
Bushnippers Program	3 day water safety	Taxable	New	\$80.00	New	New	Council
Bushnippers Program (Concession)	3 day water safety	Taxable	New	\$65.00	New	New	Council
Children's Programs							
Birthday Parties Per participant	Minimum 10 participants	Taxable	\$17.00	\$17.50	\$0.50	2.94%	Council
Contract Fee							
Season Extension Fee	Per Additional Hour of Operations	Taxable	\$125.20	\$128.60	\$3.40	2.72%	Council
Cobram Sports Stadium							
Stadium Bookings							
Off Peak Time (Before 5pm and weekends) 1 court/hour	Per Hour	Taxable	\$37.10	\$38.10	\$1.00	2.70%	Council
Peak Time (6pm to midnight) 1 court/hour	Per Hour	Taxable	\$41.20	\$42.30	\$1.10	2.67%	Council
Off Peak Time (Before 5pm and weekends) 2 courts/hour	Per Hour	Taxable	\$59.80	\$61.40	\$1.60	2.68%	Council
Peak Time (6pm to midnight) 2 courts/hour	Per Hour	Taxable	\$68.00	\$69.90	\$1.90	2.79%	Council
Schools	Per Hour	Taxable	\$13.40	\$13.80	\$0.40	2.99%	Council
Drop in use	Per Person	Taxable	\$5.50	\$5.70	\$0.20	3.64%	Council
Non Licensed Private Functions	Per Function	Taxable	\$606.70	\$623.40	\$16.70	2.75%	Council
Licensed Private Functions	Per Function	Taxable	\$882.80	\$907.10	\$24.30	2.75%	Council
Cleaning Fee	Per Hour	Taxable	\$65.00	\$66.80	\$1.80	2.77%	Council
Foyer Bookings							
Community Group Programs/Meetings (per hour)	Per Hour	Taxable	\$22.00	\$22.60	\$0.60	2.73%	Council
Private Programs/Meetings (per hour)	Per Hour	Taxable	\$35.00	\$36.00	\$1.00	2.86%	Council
Foyer /Kitchenette Booking (per hour)	Per Hour	Taxable	\$51.30	\$52.70	\$1.40	2.73%	Council

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(DIRECTOR CORPORATE
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Nathalia Sports and Community Centre							
Squash Courts (one hour)		Taxable	\$14.00	\$14.40	\$0.40	2.86%	Council
Schools (per hour)		Taxable	\$13.40	\$13.80	\$0.40	2.99%	Council
Main Auditorium Bookings							
Sports Clubs Per hour (Off Peak Time (Before 5pm and w	Per Hour	Taxable	\$37.10	\$38.10	\$1.00	2.70%	Council
Sports Clubs Per hour (Peak Time (5pm to midnight))	Per Hour	Taxable	\$41.20	\$42.30	\$1.10	2.67%	Council
Non Licensed Private Functions	Per Function	Taxable	\$606.70	\$623.40	\$16.70	2.75%	Council
Licensed Private Functions	Per Function	Taxable	\$882.80	\$907.10	\$24.30	2.75%	Council
Cleaning Fee	Per Hour	Taxable	\$65.00	\$66.80	\$1.80	2.77%	Council
Gymnasium Per Hour	Per Hour	Taxable	\$9.90	\$10.20	\$0.30	3.03%	Council
Group Fitness Single Visit		Taxable	\$10.20	\$10.50	\$0.30	2.94%	Council
Group Fitness 10 Pass		Taxable	\$95.00	\$97.60	\$2.60	2.74%	Council
Social Sport/Drop in Use		Taxable	\$5.50	\$5.70	\$0.20	3.64%	Council
Dancocks Room Bookings							
Private Per hour	Per Hour	Taxable	\$51.30	\$52.70	\$1.40	2.73%	Council
Funerals Flat Rate	Per Function	Taxable	\$103.00	\$105.80	\$2.80	2.72%	Council
Community Groups/Charities		Taxable	\$32.70	\$33.60	\$0.90	2.75%	Council
Yarrowonga Foreshore							
Foreshore Kiosk Hire	Per Event	Taxable	\$144.20	\$148.20	\$4.00	2.77%	Council
Community Health Services							
Immunisation (Purchase of vaccination by clients)	Per Vaccine	Non-Taxable	\$76.20	\$78.30	\$2.10	2.76%	Council
Influenza & Other Vaccinations	Dependent upon availability of vaccination	Non-Taxable	Price on application	Price on application	N/A	N/A	Council
Other Community Facilities							
Numurkah Showgrounds RV Dump Point							
Key Bond (available from Numurkah VIC or Numurkah Caravan Park)	Refundable bond (cash only)	Non-Taxable	\$20.00	\$20.00	N/A	N/A	Council

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITTNER)
(DIRECTOR CORPORATE
PERFORMANCE, PETER CANNIZZARO)

DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Freedom of Information Requests							
Application Fee (Non-refundable)	Fee Units = 2.0	Non-Taxable	\$33.60	\$33.60	\$0.00	0.00%	Statutory
Access Charge* (Other costs incurred)	Dependent upon on the complexity of request	Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
Copying charges*							
A4 black and white per page		Taxable	\$0.20	\$0.20	\$0.00	0.00%	Council
A4 coloured per page		Taxable	\$0.50	\$0.50	\$0.00	0.00%	Council
A3 black and white per page		Taxable	\$0.50	\$0.50	\$0.00	0.00%	Council
A3 coloured per page		Taxable	\$1.00	\$1.00	\$0.00	0.00%	Council
A2 black and white per page		Taxable	\$2.00	\$2.00	\$0.00	0.00%	Council
A2 coloured per page		Taxable	\$3.60	\$3.60	\$0.00	0.00%	Council
A1 black and white per page		Taxable	\$4.70	\$4.80	\$0.10	2.13%	Council
A1 coloured per page		Taxable	\$7.90	\$8.00	\$0.10	1.27%	Council
A0 black and white per page		Taxable	\$7.00	\$7.00	\$0.00	0.00%	Council
A0 coloured per page		Taxable	\$11.60	\$12.00	\$0.40	3.45%	Council
* Charges can only be waived at CEO discretion							
Statutory Fees are set by the Freedom of Information Act 1982, Freedom of Information (Access Charges) Regulations 2014 and in accordance with the Monetary Units Act 2004							
Works within a Road Reserve/Road Opening							
<i>Works not conducted on, or on any part of, the roadway, shoulder or pathway</i>							
Minor works							
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Per event (Fee Units = 6.0)	Non-Taxable	\$100.90	\$100.90	\$0.00	0.00%	Statutory
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour	Per event (Fee Units = 6.0)	Non-Taxable	\$100.90	\$100.90	\$0.00	0.00%	Statutory

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Works, other than minor works							
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Per event (Fee Units = 6.0)	Non-Taxable	\$100.90	\$100.90	\$0.00	0.00%	Statutory
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour	Per event (Fee Units = 23.5)	Non-Taxable	\$395.00	\$395.00	\$0.00	0.00%	Statutory
Works conducted on, or on any part of the roadway, shoulder or pathway							
Minor works							
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Per event (Fee Units = 9.3)	Non-Taxable	\$156.30	\$156.30	\$0.00	0.00%	Statutory
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour	Per event (Fee Units = 9.3)	Non-Taxable	\$156.30	\$156.30	\$0.00	0.00%	Statutory
Works, other than minor works							
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is not more than 50 kilometres per hour	Per event (Fee Units = 23.5)	Non-Taxable	\$395.00	\$395.00	\$0.00	0.00%	Statutory
Municipal road or non arterial state road on which the maximum speed limit for vehicles at any time is more than 50 kilometres per hour	Per event (Fee Units = 43.1)	Non-Taxable	\$724.50	\$724.50	\$0.00	0.00%	Statutory
Additional Inspections							
Additional inspections of works	Per inspection	Taxable	\$113.90	\$117.00	\$3.10	2.72%	Council
Set by the Road Management (Works and Infrastructure) Regulations 2016 and in accordance with the Monetary Units Act 2004. Fees are not payable in respect of minor works that do not require consent by Council.							
Road Closures							
Temporary road closure - Application fee	Per road closure application	Non-Taxable	\$100.90	\$100.90	\$0.00	0.00%	Council

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Private Pipelines							
Annual Licence Fee							
Existing single pipeline crossing of a road	Per pipeline	Non-Taxable	\$67.80	\$69.60	\$1.80	2.65%	Council
New single pipeline crossing of a road	Per pipeline	Non-Taxable	\$67.80	\$69.60	\$1.80	2.65%	Council
Existing pipeline which runs longitudinally in the road reserve	Per pipeline	Non-Taxable	\$134.20	\$137.80	\$3.60	2.68%	Council
New Pipeline Fee							
New pipeline longitudinally in the road reserve	Per 100m of pipeline	Non-Taxable	\$674.50	\$693.00	\$18.50	2.74%	Council
Other Fees							
Preparation, amending or removal of s173 Agreement	Per agreement	Taxable	\$265.00	\$272.20	\$7.20	2.72%	Council
Title Search for Private Pipelines	Per title search	Taxable	\$70.00	\$71.90	\$1.90	2.71%	Council
Pipelines are constructed as a Section 173 Agreement under the provision of the Planning and Environment Act (1987). The annual rental is for the use of the roadway.							
Planning Fees							
Application for Planning Permits							
Class 1 - Use only	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Class 2 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 7 permit or a permit to subdivide or consolidate land) if the estimated cost of development is \$10,000 or less.							
	Fee Units = 13.5	Non-Taxable	\$226.90	\$226.90	\$0.00	0.00%	Statutory
Class 3 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$10,000 but not more than \$100,000.							
	Fee Units = 42.5	Non-Taxable	\$714.40	\$714.40	\$0.00	0.00%	Statutory
Class 4 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 but not more than \$500,000.							
	Fee Units = 87	Non-Taxable	\$1,462.50	\$1,462.50	\$0.00	0.00%	Statutory

FILE NO:
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Class 5 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$500,000 but not more than \$1,000,000.	Fee Units = 94	Non-Taxable	\$1,580.10	\$1,580.10	\$0.00	0.00%	Statutory
Class 6 - To develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of land for a single dwelling per lot included in the application (other than a class 8 permit or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 but not more than \$2,000,000.	Fee Units = 101	Non-Taxable	\$1,697.80	\$1,697.80	\$0.00	0.00%	Statutory
Class 7 - VicSmart application if the estimated cost of development is \$10,000 or less.	Fee Units = 13.5	Non-Taxable	\$226.90	\$226.90	\$0.00	0.00%	Statutory
Class 8 - VicSmart application if the estimated cost of development is more than \$10,000.	Fee Units = 29	Non-Taxable	\$487.50	\$487.50	\$0.00	0.00%	Statutory
Class 9 - VicSmart application to subdivide or consolidate land.	Fee Units = 13.5	Non-Taxable	\$226.90	\$226.90	\$0.00	0.00%	Statutory
Class 10 - VicSmart application (other than a class 7, class 8 or class 9 permit).	Fee Units = 13.5	Non-Taxable	\$226.90	\$226.90	\$0.00	0.00%	Statutory
Class 11 - To develop land (other than a class 2, class 3, class 7 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is less than \$100,000.	Fee Units = 77.5	Non-Taxable	\$1,302.80	\$1,302.80	\$0.00	0.00%	Statutory
Class 12 - To develop land (other than a class 4, class 5, or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$100,000 and not more than \$1,000,000.	Fee Units = 104.5	Non-Taxable	\$1,756.60	\$1,756.60	\$0.00	0.00%	Statutory
Class 13 - To develop land (other than a class 6 or class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$1,000,000 and not more than \$5,000,000.	Fee Units = 230.5	Non-Taxable	\$3,874.70	\$3,874.70	\$0.00	0.00%	Statutory
Class 14 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$5,000,000 and not more than \$15,000,000.	Fee Units = 587.5	Non-Taxable	\$9,875.90	\$9,875.90	\$0.00	0.00%	Statutory

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Class 15 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$15,000,000 and not more than \$50,000,000.	Fee Units = 1,732.5	Non-Taxable	\$29,123.30	\$29,123.30	\$0.00	0.00%	Statutory
Class 16 - To develop land (other than a class 8 or a permit to subdivide or consolidate land) if the estimated cost of development is more than \$50,000,000.	Fee Units = 3,894	Non-Taxable	\$65,458.10	\$65,458.10	\$0.00	0.00%	Statutory
Additional fees may apply if advertisement is required							
Statutory fees set under Planning and Environment Act 1987 - Planning and Environment (Fee) Regulations 2016 Section 47, fees are set in accordance with the Monetary Units Act 2004.							
Application for Subdivision Permits							
Class 17 - To subdivide an existing building (other than a class 9 permit).	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Class 18 - To subdivide land into 2 lots (other than a class 9 or class 16 permit).	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Class 19 - To effect a realignment of a common boundary between lots or consolidate 2 or more lots (other than a class 9 permit).	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Class 20 - Subdivide land (other than a class 9, class 16, class 17 or class 18 permit).	Fee Units = 89 (per 100 lots created)	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Class 21 - To: a) create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or b) create or remove a right of way; or c) create, vary or remove an easement other than a right of way; or d) vary or remove a condition in the nature of an easement (other than right of way) in a Crown grant.	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Statutory fees in accordance with Planning and Environment Act 1987 Section 47 (Regulation 9), fees are set in accordance with the Monetary Units Act 2004.							

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Application for Other Permits							
Class 22 - A permit not otherwise provided for in the regulation.	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Statutory fees in accordance with Planning and Environment Act 1987 Section 47 (Regulation 9), fees are set in accordance with the Monetary Units Act 2004.							
Application to Amend Planning Permits							
Class 1 - Amendment to a permit to change the use of land allowed by the permit or allow a new use of land.	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Class 2 - Amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit.	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Class 3 - Amendment to a Class 2, 3, 4, 5 or 6 permit if the cost of additional development is \$10,000 or less.	Fee Units = 13.5	Non-Taxable	\$226.90	\$226.90	\$0.00	0.00%	Statutory
Class 4 - Amendment to a Class 2, 3, 4, 5 or 6 permit if the cost of additional development is more than \$10,000 but not more than \$100,000.	Fee Units = 42.5	Non-Taxable	\$714.40	\$714.40	\$0.00	0.00%	Statutory
Class 5 - Amendment to a Class 2, 3, 4, 5 or 6 permit if the cost of additional development is more than \$100,000 but not more than \$500,000.	Fee Units = 87	Non-Taxable	\$1,462.50	\$1,462.50	\$0.00	0.00%	Statutory
Class 6 - Amendment to a Class 2, 3, 4, 5 or 6 permit if the cost of additional development is more than \$500,000.	Fee Units = 94	Non-Taxable	\$1,580.10	\$1,580.10	\$0.00	0.00%	Statutory
Class 7 - Amendment to a permit subject to a VicSmart application if the cost of additional development is \$10,000 or less.	Fee Units = 13.5	Non-Taxable	\$226.90	\$226.90	\$0.00	0.00%	Statutory
Class 8 - Amendment to a permit subject to a VicSmart application if the cost of additional development is more than \$10,000.	Fee Units = 29	Non-Taxable	\$487.50	\$487.50	\$0.00	0.00%	Statutory

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Class 9 - Amendment to a Class 9 permit.	Fee Units = 13.5	Non-Taxable	\$226.90	\$226.90	\$0.00	0.00%	Statutory
Class 10 - Amendment to a Class 10 permit.	Fee Units = 13.5	Non-Taxable	\$226.90	\$226.90	\$0.00	0.00%	Statutory
Class 11 - Amendment to a Class 11, 12, 13, 14, 15 or 16 permit, if the estimated cost of the additional development to be permitted by the amendment is \$100,000 or less.	Fee Units = 77.5	Non-Taxable	\$1,302.80	\$1,302.80	\$0.00	0.00%	Statutory
Class 12 - Amendment to a Class 11, 12, 13, 14, 15 or 16 permit, if the estimated cost of the additional development to be permitted by the amendment is more than \$100,000 but not more than \$1,000,000.	Fee Units = 104.5	Non-Taxable	\$1,756.60	\$1,756.60	\$0.00	0.00%	Statutory
Statutory fees in accordance with Planning and Environment Act 1987 Section 72 (Regulation 11), fees are set in accordance with the Monetary Units Act 2004.							
Application to Amend Subdivision Permits							
Class 13 - Amendment to a Class 11, Class 12, Class 13, Class 14, Class 15 or Class 16 permit, if the estimated cost of the additional development to be permitted by the amendment is more than \$1,000,000.	Fee Units = 230.5	Non-Taxable	\$3,874.70	\$3,874.70	\$0.00	0.00%	Statutory
Class 14 - Amendment to a Class 17 permit.	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Class 15 - Amendment to a Class 18 permit.	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Class 16 - Amendment to a Class 19 permit.	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Class 17 - Amendment to a Class 20 permit.	Fee Units = 89 (per 100 lots created)	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Statutory fees in accordance with Planning and Environment Act 1987 Section 72 (Regulation 11), fees are set in accordance with the Monetary Units Act 2004.							
Application to Amend Other Permits							
Class 18 - Amendment to a Class 21 permit.	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Class 19 - Amendment to a Class 22 permit.	Fee Units = 89	Non-Taxable	\$1,496.10	\$1,496.10	\$0.00	0.00%	Statutory
Statutory fees in accordance with Planning and Environment Act 1987 Section 72 (Regulation 11), fees are set in accordance with the Monetary Units Act 2004.							

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Amendment to Planning Scheme (Regulation 6)							
Stage 1 - For:							
a) considering a request to amend a planning scheme; and							
b) taking action required by Division 1 of Part 3 of the Act; and	Fee Units = 206	Non-Taxable	\$3,364.00	\$3,364.00	\$0.00	0.00%	Statutory
c) considering any submissions which do not seek a change to the amendment; and							
d) if applicable, abandoning the amendment							
Stage 2 - For:							
a) considering:							
(i) up to and including 10 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Fee Units = 1,021	Non-Taxable	\$17,163.00	\$17,163.00	\$0.00	0.00%	Statutory
(ii) 11 to (and including) 20 submissions which seek a change to an amendment and where necessary referring the submissions to a panel; or	Fee Units = 2,040	Non-Taxable	\$34,292.40	\$34,292.40	\$0.00	0.00%	Statutory
(iii) Submissions that exceed 20 submissions which seek a change to an amendment, and where necessary referring the submissions to a panel; and							
b) providing assistance to a panel in accordance with section 158 of the Act;							
c) making a submission to a panel appointed under Part 8 of the Act at a hearing referred to in section 24(b) of the Act;	Fee Units = 2,727	Non-Taxable	\$45,840.90	\$45,840.90	\$0.00	0.00%	Statutory
d) considering the panel's report in accordance with section 27 of the Act; and							
e) after considering submissions and the panel's report, abandoning the amendment.							
Stage 3 - For:							
a) adopting the amendment or part of the amendment in accordance with section 29 of the Act; and							
b) submitting the amendment for approval by the Minister in accordance with section 31 of the Act; and	Fee Units = 32.5	Non-Taxable	\$546.30	\$546.30	\$0.00	0.00%	Statutory
c) giving the notice of the approval of the amendment required by section 36(2) of the Act.							

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(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITTNER)
(DIRECTOR CORPORATE
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Stage 4 - For:							
a) consideration by the Minister of a request to approve the amendment in accordance with section 35 of the Act; and	Fee Units = 32.5	Non-Taxable	\$546.30	\$546.30	\$0.00	0.00%	Statutory
b) giving notice of approval of the amendment in accordance with section 36(1) of the Act.							
Statutory fees in accordance with Planning and Environment Act 1987 Regulation 6, fees are set in accordance with the Monetary Units Act 2004.							
Other Planning Fees							
Regulation 10 - For combined permit applications	Sum of the highest of the Fee which would have applied if separate applications were made and 50% of each of the other Fee which would have applied if separate applications were made.	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
	a) Under section 57A(3)(a) of the Act the fee to amend an application for a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 9.						

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.

ITEM NO: 6.1
(SENIOR FINANCIAL ACCOUNTANT,
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Regulation 12 - Amend an application for a permit or an application to amend a permit	b) Under section 57A(3)(a) of the Act the fee to amend an application to amend a permit after notice is given is 40% of the application fee for that class of permit set out in the Table at regulation 11 and any additional fee under c) below. c) If an application to amend an application for a permit or amend an application to amend a permit has the effect of changing the class of that permit to a new class, having a higher application fee set out in the Table to regulation 9, the applicant must pay an additional fee being the difference the original class of application and the amended class of permit.	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Regulation 13 - For a combined application to amend permit	The sum of the highest of the Fee which would have applied if separate applications were made and 50% of each of the other Fee which would have applied if separate applications were made	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
Regulation 14 - For a combined permit and planning scheme amendment	The sum of the highest of the Fee which would have applied if separate applications were made and 50% of each of the other Fee which would have applied if separate applications were made.	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
Regulation 15 - For a certificate of compliance	Fee Units = 22	Non-Taxable	\$369.80	\$369.80	\$0.00	0.00%	Statutory
Regulation 16 - For an agreement to a proposal to amend or end an agreement under section 173 of the Act	Fee Units = 44.5	Non-Taxable	\$748.00	\$748.00	\$0.00	0.00%	Statutory

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Regulation 18 - Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, public authority or municipal council	Fee Units = 22	Non-Taxable	\$369.80	\$369.80	\$0.00	0.00%	Statutory
For certification of a plan of subdivision	Fee Units = 11.8	Non-Taxable	\$198.40	\$198.40	\$0.00	0.00%	Statutory
Alteration of plan under section 10(2) of the Act	Fee Units = 7.5	Non-Taxable	\$126.10	\$126.10	\$0.00	0.00%	Statutory
Amendment of certified plan under section 11(1) of the Act	Fee Units = 9.5	Non-Taxable	\$159.70	\$159.70	\$0.00	0.00%	Statutory
Checking of engineering plans	0.75% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Council
Engineering plan prepared by Council	3.5% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Council
Supervision of works	2.5% of the estimated cost of construction of the works proposed in the engineering plan (maximum fee)	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Council
Search Fee for Planning Permits and Subdivisions (per property)		Non-Taxable	\$80.00	\$82.20	\$2.20	2.75%	Council
First extension of time for planning permit	50% of original application fee	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Council
Second and subsequent request for extension of time for planning permit	Original application fee	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Council
Secondary Consent - Amendment endorsed plans		Non-Taxable	\$220.00	\$226.00	\$6.00	2.73%	Council
Additional fee applies if advertisement is required							
Statutory fees in accordance with Subdivision Act 1988 - Subdivision (Fee) Regulations 2016, Fee are set in accordance with the Monetary Units Act 2004.							

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Advertising Applications							
Administration fee		Taxable	\$87.80	\$90.20	\$2.40	2.73%	Council
Individual notices (regular mail)		Taxable	\$5.90	\$6.00	\$0.10	1.69%	Council
Individual notices (registered mail)		Taxable	\$7.60	\$7.80	\$0.20	2.63%	Council
Notice posted on site		Taxable	\$80.00	\$82.20	\$2.20	2.75%	Council
Notice in newspaper		Taxable	Quoted Fee	Quoted Fee	N/A	N/A	Council
Miscellaneous							
Request for planning advice in writing		Taxable	\$135.00	\$138.70	\$3.70	2.74%	Council
Preparation of s173 Agreement		Taxable	\$265.00	\$272.20	\$7.20	2.72%	Council
Land Title Certificate (Administration fee)		Taxable	\$70.00	\$71.90	\$1.90	2.71%	Council
Public Open Space Contribution							
Payment in lieu of providing land for Public Open Space (Residential Subdivision)		Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
Subdivision Act 1988, Section 18							
Car Parking Contribution							
Cobram Molra Planning Scheme Cobram Car Parking Precinct Plan parking spaces in lieu of provision of actual spaces	As per "Average Cost of Parking bays" provision	Non-Taxable	\$13,137.00	\$13,453.00	\$316.00	2.41%	Council
Yarrawonga Molra Planning Scheme Yarrawonga Car Parking Precinct Plan parking spaces in lieu of provision of actual spaces		Non-Taxable	\$13,137.00	\$13,453.00	\$316.00	2.41%	Council
All other locations		Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Council

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Building Fees							
<i>Domestic Building Works</i>							
New Dwellings - Registered/Owner Builders	Cost + 220 + GST (Minimum \$1,065.00 + GST)	Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Council
Extensions/Alterations - Registered/Owner Builders	Cost + 220 + GST (Minimum \$730.00 + GST)	Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Council
New Dwellings (Out of Shire) - Registered/Owner Builders (Fee may vary with distance, by negotiation)	Cost + 180 + GST (Minimum \$1,125.00 + GST)	Taxable	Quoted Fee	Quoted Fee	N/A	N/A	Council
<i>Minor Domestic Works</i>							
Swimming pools (above ground) and/or barriers includes compliance certificate		Taxable	\$500.00	\$513.70	\$13.70	2.74%	Council
Swimming pools (in-ground) and/or barriers includes compliance certificate		Taxable	\$850.00	\$873.30	\$23.30	2.74%	Council
Garages, carports, domestic sheds, verandahs, pergolas		Taxable	\$600.00	\$616.50	\$16.50	2.75%	Council
Fences		Taxable	\$250.00	\$256.80	\$6.80	2.72%	Council
Demolitions/Removals		Taxable	\$475.00	\$488.00	\$13.00	2.74%	Council
Restump		Taxable	\$475.00	\$488.00	\$13.00	2.74%	Council
<i>Commercial Building Works (Minimum Fee \$670.00)</i>							
Commercial works up to \$50,000		Taxable	\$1,094.40	\$1,124.40	\$30.00	2.74%	Council
Commercial works \$50,000 - \$100,000		Taxable	\$2,188.80	\$2,248.90	\$60.10	2.75%	Council
Commercial works \$100,000 - \$150,000		Taxable	\$2,736.00	\$2,811.20	\$75.20	2.75%	Council
Commercial cost of works greater than \$150,000	As quoted following consultation	Taxable	Quoted Fee	Quoted Fee	N/A	N/A	Council

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Minor Commercial Works							
Shop fronts, awnings, etc.		Taxable	\$450.00	\$462.30	\$12.30	2.73%	Council
Re-classifications, signs		Taxable	\$450.00	\$462.30	\$12.30	2.73%	Council
Commercial Class 10 Out Buildings & Farm Buildings							
Cost up to \$75,000		Taxable	\$675.00	\$693.50	\$18.50	2.74%	Council
Cost greater than \$75,000		Taxable	\$1,000.00	\$1,027.50	\$27.50	2.75%	Council
Illegal building work, Notice Order on Property							
Transfer of BP to MBS from PBS							
Application for building permit when Notice or Order exists on the property		Taxable	Building Fee (x2)	Building Fee (x2)	N/A	N/A	Council
Application for building permit when work exists on site (to complete that work)		Taxable	Building Fee (x2)	Building Fee (x2)	N/A	N/A	Council
Agree to taking over function from PBS (appointment terminated)	Fee calculated on original cost of work	Taxable	Building Fee (x2)	Building Fee (x2)	N/A	N/A	Council
State Government Levy							
A State Government Levy of 0.128 per \$100.00 construction value must be paid before the permit can be issued. This applies to all building works exceeding construction costs of \$10,000 (GST exempt)	Cost x 0.128%	Non-Taxable	Calculated Fee	Calculated Fee	N/A	N/A	Statutory
Lodgement Fee							
To apply to all building permits regardless of cost of work	Fee units = 8.23	Non-Taxable	\$138.30	\$142.10	\$3.80	2.75%	Statutory
Asset Protection Fee & Bonds							
Refundable bond for re-erection of dwellings	Refundable Bond	Non-Taxable	\$10,000.00	\$10,000.00	N/A	N/A	Statutory
137B Inspections							
Owner/Builder Inspections Class 1's		Taxable	\$600.00	\$616.50	\$16.50	2.75%	Council
Owner/Builder Inspections Class 10's		Taxable	\$394.00	\$404.80	\$10.80	2.74%	Council

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Report & Consent							
Application for Report & Consent Regulations Part 5							
Permit by Municipal Building Surveyor (MBS)	One regulation only (50% of PBS charge)	Non-Taxable	\$230.70	\$230.70	\$0.00	0.00%	Statutory
	Each subsequent regulation	Non-Taxable	\$81.00	\$83.20	\$2.20	2.72%	Council
Permit by Private Building Surveyor (PBS)	One regulation only - Fee units = 27.45	Non-Taxable	\$461.40	\$461.40	\$0.00	0.00%	Statutory
	Each subsequent regulation	Non-Taxable	\$81.00	\$83.20	\$2.20	2.72%	Council
Application for Report & Consent Regulations Reg. 109, 130, 132, 134, 153							
Permit by Municipal Building Surveyor (MBS)	One regulation only (50% of PBS charge)	Non-Taxable	\$164.80	\$164.80	\$0.00	0.00%	Statutory
	Each subsequent regulation	Non-Taxable	\$95.00	\$97.60	\$2.60	2.74%	Council
Permit by Private Building Surveyor (PBS)	One regulation only - Fee units = 19.61	Non-Taxable	\$329.60	\$329.60	\$0.00	0.00%	Statutory
	Each subsequent regulation	Non-Taxable	\$95.00	\$97.60	\$2.60	2.74%	Council
Application for Report & Consent Regulations Reg 116							
Permit by Municipal Building Surveyor (MBS)	50% of PBS charge	Non-Taxable	\$167.30	\$167.30	\$0.00	0.00%	Statutory
Permit by Private Building Surveyor (PBS)	Fee units = 19.9	Non-Taxable	\$334.50	\$334.50	\$0.00	0.00%	Statutory
Application for Report & Consent Reg 133 (PoD)							
Permit by Municipal Building Surveyor (MBS)	50% of PBS charge	Non-Taxable	\$119.10	\$119.10	\$0.00	0.00%	Statutory
Permit by Private Building Surveyor (PBS)	Fee units = 14.17	Non-Taxable	\$238.20	\$238.20	\$0.00	0.00%	Statutory
Application for Report & Consent - Building Act Section 29A (Demolition)							
Permit by Municipal Building Surveyor (MBS)	Fee units = 5.75	Non-Taxable	\$96.70	\$96.70	\$0.00	0.00%	Statutory
Permit by Private Building Surveyor (PBS)	Fee units = 5.75	Non-Taxable	\$96.70	\$96.70	\$0.00	0.00%	Statutory
Swimming Pool and Spa Registration							
Swimming pool and spa registration fee	Fee units = 2.15	Non-Taxable	\$36.10	\$36.10	\$0.00	0.00%	Statutory

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Unit of Measure / Conditions	GST Status	2025/26 Fee Inc. GST	2026/27 Fee Inc. GST	Fee Increase / Decrease	Fee Increase / Decrease	Basis of Fee
Building Certificate Fee							
Application for information under Regulation 52	Fee units = 3.19	Non-Taxable	\$53.60	\$53.60	\$0.00	0.00%	Statutory
Class 1 & 10, Application for copy of building permit and other documents under Regulation 50 (search fee non refundable), plus photocopying Fee (A4 - 3 sheets @\$0.50 and larger @ \$1.50 per sheet)		Taxable	\$90.00	\$92.40	\$2.40	2.67%	Council
All other Classes, Application for copy of building permit and other documents under Regulation 50 (search fee non refundable), plus photocopying Fee (A4 - 3 sheets @\$0.50 and larger @ \$1.50 per sheet)		Taxable	\$160.00	\$164.40	\$4.40	2.75%	Council
Liquor Licence measuring (per hour) (min 2 hours)		Taxable	\$150.00	\$154.10	\$4.10	2.73%	Council
Place of Public Entertainment (POPE) permit		Taxable	\$790.00	\$811.70	\$21.70	2.75%	Council
Registration of pool or spa Form 22	Fee units = 2.15	Non-Taxable	\$36.10	\$36.10	\$0.00	0.00%	Statutory
Search for documents for permits issued by Private Building Surveyors	Fee units = 3.19	Non-Taxable	\$53.60	\$53.60	\$0.00	0.00%	Statutory
Lodgement of Compliance Certificate issued by Private Inspector or Surveyor	Fee units = 1.38	Non-Taxable	\$23.20	\$23.20	\$0.00	0.00%	Statutory
Lodgement of Non-compliance Certificate	Fee units = 26.00	Non-Taxable	\$437.10	\$437.10	\$0.00	0.00%	Statutory
Inspection to confirm pool/barrier removal		Taxable	\$200.00	\$205.50	\$5.50	2.75%	Council
Compliance Certificate Inspection by Council officer		Taxable	\$485.90	\$499.20	\$13.30	2.74%	Council
Extension of time for a Building Permit		Taxable	\$220.00	\$226.00	\$6.00	2.73%	Council
Additional Inspections/re-inspections		Taxable	\$200.00	\$205.50	\$5.50	2.75%	Council
Amendment to approved plans (minor amendments)		Taxable	\$220.00	\$226.00	\$6.00	2.73%	Council
Amendment to approved plans (major amendments)		Taxable	\$365.00	\$375.00	\$10.00	2.74%	Council
On the Spot Fines	Penalty units = 2.00	Non-Taxable	\$407.00	\$407.00	\$0.00	0.00%	Statutory
Land Title Certificate (Administration fee)		Taxable	\$70.00	\$71.90	\$1.90	2.71%	Council
Alternate Solution		Taxable	\$350.00	\$359.60	\$9.60	2.74%	Council

Statute Fee are set in accordance with the Monetary Units Act 2004.

* Value of building works means the contract sum or labour and materials or estimated equivalent.

* Building Fees include initial liaison with the Architect, Designer and or Owner as necessary, and if preferred a preliminary report prior to finalising documentation and also includes all Statutory Inspections carried out during construction and issue of Occupancy Permit or Certificate of Final Inspection.

* Additional Inspection or Re-Inspections may be charged at a rate of **\$195.00 (Inc. GST)** per inspection.

* Statutory Fees incurred relating to Property requisitions, lodgements of permit documents, etc. is charged on a cost recovery basis and must be paid before the permit can be issued (GST exempt) .

* Checking of specialist system designs (structural, mechanical, hydraulic and fire engineering) where necessary and/or where an appropriate design compliance certificate is not provided is charged on a cost recovery basis.

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Civic Venues Hire

Applies to Civic Venues for hire maintained by Moira Shire Council (excluding venues maintained by Community Asset Committees)

Venue	Conditions	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase/ Decrease	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase/ Decrease	Basis of Fee	NFP Variance (%)	Comm Variance (%)
Charge to apply will be dependent upon hirer status			Community / NFP Groups			Commercial Entities					
Yarrawonga Town Hall											
<i>Town Hall (includes stage, portable stairs & dress circle)</i>											
Per hour		Taxable	\$37.15	\$38.20	\$1.05	\$74.75	\$76.80	\$2.05	Council	2.8%	2.7%
For four hours		Taxable	\$125.15	\$128.60	\$3.45	\$249.90	\$256.80	\$6.90	Council	2.8%	2.8%
For eight hours		Taxable	\$250.00	\$256.90	\$6.90	\$500.00	\$513.80	\$13.80	Council	2.8%	2.8%
For 12 hours (maximum fee)		Taxable	\$375.00	\$385.30	\$10.30	\$750.05	\$770.70	\$20.65	Council	2.7%	2.8%
Council Chamber at Town Hall (including kitchen facilities)											
Per hour		Taxable	\$22.75	\$23.40	\$0.65	\$45.30	\$46.50	\$1.20	Council	2.9%	2.6%
For four hours		Taxable	\$56.85	\$58.40	\$1.55	\$113.50	\$116.60	\$3.10	Council	2.7%	2.7%
For eight hours		Taxable	\$113.70	\$116.80	\$3.10	\$227.20	\$233.40	\$6.20	Council	2.7%	2.7%
For 12 hours (maximum fee)		Taxable	\$170.40	\$175.10	\$4.70	\$340.80	\$350.20	\$9.40	Council	2.8%	2.8%
Yellowbox Meeting Room at Town Hall											
Per hour		Taxable	\$22.75	\$23.40	\$0.65	\$45.30	\$46.50	\$1.20	Council	2.9%	2.6%
For four hours		Taxable	\$56.85	\$58.40	\$1.55	\$113.50	\$116.60	\$3.10	Council	2.7%	2.7%
For eight hours		Taxable	\$113.70	\$116.80	\$3.10	\$227.20	\$233.40	\$6.20	Council	2.7%	2.7%
For 12 hours (maximum fee)		Taxable	\$170.40	\$175.10	\$4.70	\$340.80	\$350.20	\$9.40	Council	2.8%	2.8%
Rehearsals											
Per hour	Maximum 4 hours	Taxable	\$13.60	\$14.00	\$0.40	\$27.10	\$27.80	\$0.70	Council	2.9%	2.6%
Moira Shire Local Schools											
School graduation, award ceremonies and fundraisers (only)		N/A	Free	Free	N/A						
Tables and Chairs											
Tables per table per day of hire		Taxable	Free	Free	N/A	\$1.00	\$1.00	\$0.00	Council	0.0%	0.0%
Chairs no fee		N/A	Free	Free	N/A	Free	Free	N/A	Council	0.0%	0.0%
Set Up or Clean Up Fees (All Areas)											
Town Hall set up by Hirer. Fee for first 4 hours (First Hour Free)		Taxable	\$56.85	\$58.40	\$1.55	\$113.50	\$116.60	\$3.10	Council	2.7%	2.7%
Town Hall set up by Hirer. Fee for more than 4 hours (First Hour Free)		Taxable	\$113.70	\$116.80	\$3.10	\$227.20	\$233.40	\$6.20	Council	2.7%	2.7%
Set up and set down of tables and chairs by Council per hour or part hour per person all days	(2 staff required)	Taxable	\$90.95	\$93.50	\$2.55	\$186.40	\$191.50	\$5.10	Council	2.8%	2.7%
Cleaning performed by Council before/after event per hour or part hour per person all days	Deducted from Bond	Taxable	\$56.85	\$58.40	\$1.55	\$110.20	\$113.20	\$3.00	Council	2.7%	2.7%
Bonds											
Town Hall Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Council	0.0%	0.0%
More than One Area Hire Bond	Refundable	Bond	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	Council	0.0%	0.0%
Security Bond on Keys	Refundable	Bond	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Council	0.0%	0.0%
Deposits											
Booking Deposit	Non refundable deducted from total fees payable	Deposit	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Council	0.0%	0.0%

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Venue	Conditions	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase/ Decrease	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase/ Decrease	Basis of Fee	NFP Variance (%)	Comm Variance (%)
Charge to apply will be dependent upon hirer status											
Community / NFP Groups											
Commercial Entities											
Cobram Civic Centre											
Main Hall includes Stage, Foyer & Kitchen											
Per hour		Taxable	\$34.10	\$35.00	\$0.90	\$68.00	\$69.90	\$1.90	Council	2.6%	2.8%
For four hours		Taxable	\$113.70	\$116.80	\$3.10	\$227.20	\$233.40	\$6.20	Council	2.7%	2.7%
For eight hours		Taxable	\$227.40	\$233.70	\$6.30	\$454.65	\$467.20	\$12.55	Council	2.8%	2.8%
For 12 hours (maximum fee)		Taxable	\$341.10	\$350.50	\$9.40	\$681.95	\$700.70	\$18.75	Council	2.8%	2.7%
Council Chambers											
Per hour		Taxable	\$34.10	\$35.00	\$0.90	\$68.00	\$69.90	\$1.90	Council	2.6%	2.8%
For four hours		Taxable	\$113.70	\$116.80	\$3.10	\$227.20	\$233.40	\$6.20	Council	2.7%	2.7%
For eight hours		Taxable	\$227.40	\$233.70	\$6.30	\$454.65	\$467.20	\$12.55	Council	2.8%	2.8%
For 12 hours (maximum fee)		Taxable	\$341.10	\$350.50	\$9.40	\$681.95	\$700.70	\$18.75	Council	2.8%	2.7%
Commercial Kitchen											
Per hour		Taxable	\$20.50	\$21.10	\$0.60	\$40.80	\$41.90	\$1.10	Council	2.9%	2.7%
For four hours		Taxable	\$69.30	\$71.20	\$1.90	\$138.40	\$142.20	\$3.80	Council	2.7%	2.7%
For eight hours		Taxable	\$139.85	\$143.70	\$3.85	\$279.45	\$287.10	\$7.65	Council	2.8%	2.7%
For 12 hours (maximum fee)		Taxable	\$204.55	\$210.20	\$5.65	\$409.10	\$420.40	\$11.30	Council	2.8%	2.8%
Rehearsals											
Per hour	Maximum 4 hours	Taxable	\$13.60	\$14.00	\$0.40	\$27.10	\$27.80	\$0.70	Council	2.9%	2.6%
Moira Shire Local Schools											
School graduation, award ceremonies and fundraisers (only)		N/A	Free	Free	N/A						
Tables & Chairs											
Tables per table per day of hire		Taxable	Free	Free	N/A	\$1.00	\$1.00	\$0.00	Council	0.0%	0.0%
Chairs no fee		N/A	Free	Free	N/A	Free	Free	N/A	Council	0.0%	0.0%
PA System Hire											
Per function		Taxable	\$61.00	\$62.70	\$1.70	\$124.85	\$128.30	\$3.45	Council	2.8%	2.8%
Set Up or Clean Up Fees (All Areas)											
Set up by Hirer. Fee for first four hours (First Hour Free)		Taxable	\$54.10	\$55.60	\$1.50	\$113.50	\$116.60	\$3.10	Council	2.8%	2.7%
Set up by Hirer. Fee for more than 4 hours (First Hour Free)		Taxable	\$108.30	\$111.30	\$3.00	\$227.20	\$233.40	\$6.20	Council	2.8%	2.7%
Set up and set down of tables and chairs by Council per hour or part hour per person Mon. to Fri.		Taxable	\$54.10	\$55.60	\$1.50	\$113.50	\$116.60	\$3.10	Council	2.8%	2.7%
Set up and set down of tables and chairs by Council per hour or part hour per person Sat.and Sun.		Taxable	\$79.00	\$81.20	\$2.20	\$165.90	\$170.50	\$4.60	Council	2.8%	2.8%
Cleaning performed by Council before/after event per hour or part hour per person Mon. to Fri.	Deducted from Bond	Taxable	\$54.10	\$55.60	\$1.50	\$113.50	\$116.60	\$3.10	Council	2.8%	2.7%
Cleaning performed by Council before/after event per hour or part hour per person Sat.and Sun.	Deducted from Bond	Taxable	\$79.00	\$81.20	\$2.20	\$165.90	\$170.50	\$4.60	Council	2.8%	2.8%

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Venue	Conditions	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase/ Decrease	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase/ Decrease	Basis of Fee	NFP Variance (%)	Comm Variance (%)
Charge to apply will be dependent upon hirer status		Community / NFP Groups				Commercial Entities					
Bonds											
Main Hall Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Council	0.0%	0.0%
Council Chambers Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Council	0.0%	0.0%
Commercial Kitchen Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Council	0.0%	0.0%
More than One Area Hire Bond	Refundable	Bond	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	Council	0.0%	0.0%
PA System Hire Bond	Refundable	Bond	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	Council	0.0%	0.0%
Security Bond on Keys	Refundable	Bond	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Council	0.0%	0.0%
Deposits											
Booking Deposit	Non refundable deducted from total fees payable	Deposit	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Council	0.0%	0.0%
Barmah Forest Heritage & Education Centre - Nathalia											
Ground floor area and kitchen per hour of event		Taxable	\$22.75	\$23.40	\$0.65	\$44.00	\$45.20	\$1.20	Council	2.9%	2.7%
Meeting Room (includes kitchen)		Taxable	\$17.00	\$17.50	\$0.50	\$32.90	\$33.80	\$0.90	Council	2.9%	2.7%
Bonds											
Floor Area Hire Bond	Refundable	Bond	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	Council	0.0%	0.0%
Security Bond on Keys	Refundable	Bond	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Council	0.0%	0.0%
Deposits											
Booking Deposit	Non refundable deducted from total fees payable	Deposit	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	Council	0.0%	0.0%
Community Kiosks at Numurkah and Yarrawonga (Community Use Only)											
Community Groups for charity or NFP fundraising (Hirer to clean before and after use)		Taxable	\$0.00	\$0.00	\$0.00				Council	0.0%	0.0%
Hire Bond - At Council discretion on case by case basis	Refundable	Bond	Discretionary	Discretionary	N/A				Council	0.0%	0.0%
Key Bond - All Hirers	Refundable	Bond	\$50.00	\$50.00	\$0.00				Council	0.0%	0.0%
Miscellaneous											
Venue Damage Reimbursements											
Reimbursement of Council costs for works requested or to repair damage	Deducted from Bond or invoiced after event	Taxable	At cost	At cost	N/A	At cost	At cost	N/A	Council	0.0%	0.0%

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Community Halls Venue Hire

Applies to Community Hall venues for hire maintained by Community Asset Committees

Charge to apply will be dependent upon Hirer status (i.e. Community/ NFP Group, Commercial Entity or Friends of Groups)

Venue	Conditions	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase/ Decrease	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase/ Decrease	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase/ Decrease	Basis of Fee
Tungamah Public Hall, Katamatite Public Hall, Lake Rowan Hall, Numurkah Town Hall, Picola Public Hall, St James Public Hall, Strathmerton Public Hall, Wilby Memorial Hall, Yarroweyah Memorial Hall, Burramine Hall, Bundalong Dan Cronin Recreation Reserve Public Hall, Invergordon Recreation Reserve Community Hall, Bearii Recreation Reserve Hall and Yalca North Recreation Reserve Public Hall												
Charge to apply will be dependent upon hirer status			Community / NFP Groups			Commercial Entities			Friends of Groups			
Main Hall												
One hour		Taxable	\$20.00	\$20.00	\$0.00	N/A	N/A	N/A	\$0.00	\$0.00	N/A	Council
Half Day (four hours)		Taxable	\$50.00	\$50.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	N/A	Council
Full Day (eight hours)		Taxable	\$100.00	\$100.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	N/A	Council
Meeting Supper Room (including kitchen)												
One hour		Taxable	\$20.00	\$20.00	\$0.00	N/A	N/A	N/A	\$0.00	\$0.00	N/A	Council
Half Day (four hours)		Taxable	\$25.00	\$25.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	N/A	Council
Full Day (eight hours)		Taxable	\$50.00	\$50.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	N/A	Council
Bonds												
Main Hall Hire Bond	Refundable	Bond	\$300.00	\$300.00	N/A	\$300.00	\$300.00	N/A	N/A	N/A	N/A	Council
Moirai Shire Local Schools												
School graduation and award ceremonies (only)		N/A	Free	Free	N/A							
Miscellaneous												
Venue Damage Reimbursements												
Reimbursement of Council costs for works requested or to repair damage	Deducted from Bond or invoiced after event	Taxable	At cost	At cost	N/A	At cost	At cost	N/A	At cost	At cost	N/A	Council

FILE NO:
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Parks, Public Open Space and Other Areas Hire

Applies to all parks, public open space and other areas directly maintained by Moira Shire Council (excluding road reserves).
Application form required - Hire of Park Form

Description of Fees and Charges	Risk	Security Bond*	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Hire Fee Inc / Dec	2025/26 Power Charge (if used) Inc GST	2026/27 Power Charge (if used) Inc GST	Power Charge Inc / Dec.	Waste Charge (Bins and/or disposal)	Council Plant/ Labour and Other	Insurance	Basis of Fee
Private Function													
No exclusive use or staked structures. Single ceremonial table and chairs are allowed.	Low	Nil	N/A	Nil	Nil	N/A						Applicant or Council's Community Liability Policy	Council
Involves vehicles and staked structures on Council land	Medium	\$250.00	Taxable	\$61.80 day/ part day	\$63.50 day/ part day	\$1.70	\$13.50 per day/ part day	\$13.90 per day/ part day	\$0.40	At cost	At cost		Council
Private Fund Raising Activities	High	\$250.00	Taxable										Council
Community Group													
Raffle Sales Information Stands Free BBQs	Low	N/A	N/A	Nil	Nil	N/A							Council
	Medium	\$250.00	N/A	Nil	Nil	N/A							
	High	N/A	N/A	Nil	Nil	N/A	\$13.50 per day/ part day	\$13.90 per day/ part day	\$0.40	At cost	At cost	Applicant	
Free Public Events	Low	N/A	N/A	Nil	Nil	N/A							Council
	Medium	\$250.00	N/A	Nil	Nil	N/A							
	High	\$500.00	N/A	Nil	Nil	N/A							
Market or Event	Medium	\$250.00	N/A	Nil	Nil	N/A							Council
	High	\$500.00	N/A	Nil	Nil	N/A							
Schools and School Support Groups, Kindergartens and Preschools, Churches and Sporting Clubs and Associations													
Occupant Only and Free Public Events.	Low	N/A	N/A	Nil	Nil	N/A							Council
	Medium	\$250.00	N/A	Nil	Nil	N/A							
	High	N/A	N/A	Nil	Nil	N/A	\$13.50 per day/ part day	\$13.90 per day/ part day	\$0.40	At cost	At cost	Applicant	
High risk activities that require exclusive use, gated events, entry fees, structures or vehicles on Council land. Includes markets, sporting events and events designed to attract crowds.	High	\$500.00	Taxable	\$61.80 day/ part day	\$63.50 day/ part day	\$1.70							Council

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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

Description of Fees and Charges	Risk	Security Bond*	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Hire Fee Inc / Dec	2025/26 Power Charge (if used) Inc GST	2026/27 Power Charge (if used) Inc GST	Power Charge Inc / Dec.	Waste Charge (Bins and/or disposal)	Council Plant/ Labour and Other	Insurance	Basis of Fee
Commercial Entity Use													
Low Risk activities such as passive recreation and exercise classes and not involving any structures or equipment.	Low	N/A	N/A	Nil	Nil	N/A							Council
Medium Risk includes corporate activities and other events that may involve some minor structures but do not require exclusive use and are not designed to attract large crowds.	Medium	\$250.00	Taxable	\$61.80 day/ part day	\$63.50 day/ part day	\$1.70	\$26.00 per day/ part day	\$27.80 per day/ part day	\$1.80	At cost	At cost	Applicant	Council
High risk activities that require exclusive use, gated events, entry fees, structures or vehicles on Council land. Includes markets, sporting events and events designed to attract crowds.	High	\$500.00	Taxable	\$123.60 day/ part day	\$127.00 day/ part day	\$3.40							Council
Major Events	High	Calculated Fee	Taxable	Calculated Fee	Calculated Fee	N/A	Calculated Fee	Calculated Fee	N/A	At Cost	At Cost	Applicant	Council
Definitions													
Structures	Any structure that requires staking such as shade sails, tents, marquees, jumping castles, play and ride equipment etc.												
Community Group	Registered Service Club, Emergency Services, Other Government Agencies, Charities, Community Groups, Tourism Boards, Chambers of Commerce, Development Committees, etc.												
Incorporated Groups	Those groups registered as an incorporated association such as sporting clubs and others.												
Low Risk	Events that do not involve any significant crowds, staked structures, vehicle access or any significant risk to public property or safety.												
Medium Risk	Events designed to attract participants & crowds <200, involve staked structures, vehicle access or any significant risk to public property and safety.												
High Risk	Events designed to attract participants & crowds >200 and involve staked structures, vehicle access or any significant risk to public property and safety.												
Major Event	Events designed to attract larger crowds and include staked structures, road closures, Place of Public Entertainment permits (PoPE), vehicle access or any significant risk to public property and safety.												
*Fees and Security Bond	The final fees and the amount of security bond payable may vary and exceed the amounts shown depending on the specific event circumstances at Council's discretion. Major events and events that require exclusive use are likely to attract higher fees and security bond.												

FILE NO:
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DRAFT 2026-2027 ANNUAL BUDGET (cont'd)

ATTACHMENT No [1] - DRAFT 2026 - 2027 Annual Budget

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44 Station Street, Cobram

SERVICE CENTRE

100 Belmore Street, Yarrawonga

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.

ITEM NO: 6.2
(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITTNER)
(DIRECTOR CORPORATE PERFORMANCE,
PETER CANNIZZARO)

QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026

Officer Recommendation

That Council:

1. receive and note the Quarterly Budget Review (Q3) – March 2026 report and endorse the March 2026 Quarterly Budget Forecast contained therein, prepared in accordance with section 97 of the *Local Government Act 2020*; and
2. approve the forecast variations as detailed in the Quarterly Budget Review (Q3) – March 2026 report.

1. Purpose

The purpose of this report is to fulfil Council's obligations under Section 97 of the *Local Government Act 2020* through the provision of a quarterly update on budget performance for the third quarter of the 2025–2026 financial year.

2. Background

Council's March 2026 Quarterly Budget Review reports a forecast underlying deficit of \$2.26 million, compared to the underlying surplus of \$374,000 forecast at the December 2025 review — a movement of \$2.63 million. This shift is primarily driven by the deferral of \$1.2 million in recurrent Roads to Recovery grant funding and a \$1.3 million increase in depreciation following updated asset valuations, partially offset by a capital monetary contribution of \$232k.

Notwithstanding the underlying result, Council's financial health and key performance indicators remain sound. The working capital ratio is forecast at a strong 354%, loans and borrowings remain within acceptable limits at 9.8% of rate revenue, and the asset renewal ratio of 124.82% reflects continued investment in Council's infrastructure base.

Income Statement

Total income has decreased from \$90.72 million in the Approved December 2025 Quarterly forecast to \$88.47 million in the Proposed March 2026 Quarterly forecast. The net decrease is predominantly made up of deferral of capital grant income of \$2.4 million and an increase in capital contributions of \$232k.

Total expenditure has increased from \$78.19 million in the Approved December 2025 quarterly forecast to \$79.53 million in the Proposed March 2026 Quarterly forecast. This is predominantly due to an increase in Depreciation of \$1.3 million and employee costs, which are partially offset by reduction in expenditure on materials and services. Detailed commentary on these movements is provided in **section 4.1** below.

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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

Balance Sheet

The Balance Sheet of Council is forecast to remain in a financially healthy position by 30 June 2026, with current assets expected to be more than three times current liabilities. Strong cash reserves are set aside to fund the revised forecast capital works program of \$34.77 million.

Cash Flow

The cash position of Council continues to remain strong. As of 31 March 2026, Council held \$55.66 million in cash and short-term investments and \$5.00 million in long-term investments. Council's cash is forecast to be \$41.07 million by 30 June 2026, with an additional \$5 million held in long-term investments. This cash position is slightly less than the Approved December 2025 quarterly forecast of \$42.50 million in cash, with \$5 million held in long-term investments.

Capital Expenditure

The proposed capital works forecast is \$34.77 million by 30 June 2026 compared to the approved December 2025 quarterly forecast of \$41.45 million. The \$6.68 million reduction is due to \$6.4 million in capital works being deferred, \$1.39 million in project savings being realised and \$30 thousand in project budget being realigned to the operating budget. These reductions are offset by \$1.15 million in requested project budget increases.

Year to date spend as of 31 March 2026 is \$15.91 million with a further \$23.72 million in outstanding commitments.

3. Issues

Grant Income

Council relies heavily on government grants to support its operations and capital projects. Forecast operating grant income for 2025–26 is expected to total \$16.72 million and capital grants \$12.82 million.

The Proposed March 2026 Quarterly Forecast expects that capital income of \$2.2 million will be deferred to FY 2026–27 due to delays in capital works (refer to ***Statement of Capital Works - Proposed March 2026 Forecast*** below at section 4).

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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

4. Budget/Financial Considerations

4.1 Income Statement

Income Statement	Adopted Budget 2025/26 (\$000s)	YTD Actuals March 2025/26 (\$000s)	Approved Forecast Dec 2025 (\$000s)	Proposed Forecast March 2026 (\$000s)	Proposed Budget Movement (\$000s)
Income					
Rates and charges	49,810	49,880	50,001	49,963	(38)
Statutory fees and fines	1,531	1,043	1,536	1,506	(30)
User fees	1,915	1,275	1,964	1,964	-
Grants - operating	16,568	6,837	16,730	16,720	(10)
Grants - capital	15,565	2,152	15,224	12,819	(2,406)
Contributions - monetary	1,157	142	319	551	232
Contributions - non-monetary	1,000	-	1,000	1,000	-
Net Gain on Disposal of Property, Plant & Equipment	32	436	383	383	-
Other income	2,705	2,171	3,567	3,567	-
Income Total	90,283	63,936	90,724	88,472	(2,252)
Expenditure					
Employee costs	(28,197)	(20,938)	(27,392)	(28,214)	(822)
Materials & services	(27,285)	(18,426)	(29,249)	(28,458)	791
Utilities	(1,099)	(747)	(1,122)	(1,090)	32
Depreciation and amortisation	(16,580)	(12,442)	(16,580)	(17,923)	(1,343)
Bad and doubtful debts	(6)	-	(6)	(6)	-
Finance costs - leases	(69)	(37)	(69)	(69)	-
Other Expenses	(3,625)	(2,213)	(3,769)	(3,769)	-
Expenditure Total	(76,861)	(54,802)	(78,187)	(79,529)	(1,342)
Operating Surplus/ (Deficit)	13,422	9,133	12,537	8,943	(3,594)
Underlying Surplus/ (Deficit)	(128)	8,647	374	(2,260)	(2,634)

The Operating Surplus for the Proposed March 2026 Forecast is expected to be \$8.94 million – a decrease of \$3.59 million compared to the Approved December 2025 forecast surplus of \$12.53 million.

Council's underlying deficit has increased by \$2.63 million to \$2.26 million from the Approved December 2025 surplus forecast of \$0.37 million. The causes for the movement in operating surplus are as follows:

- a) **Rates and charges** – increased income from interest on rates and charges in arrears \$114K offset by Kerbside Waste Collection Charges income being less than budget due to a discrepancy in bin inventory data used for budgeting purposes (-\$153k).
- b) **Statutory fees and fines** – decrease in subdivision fee income (-\$50k), partially offset by an increase in income from building and business registration fees \$20k.

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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

- c) **Grants - operating** – recognition of grant funding for the Cobram Thompson's Beach Precinct deferred to 2026–27 in line with project delivery timeframe (-\$585k), partially offset by the receipt of funding for the 2026 Bushfire Community Support program and Council Support funding \$555k and partial recognition of grant income for Cobram Structure Plan \$20k.
- d) **Grants – capital** – grant recognition for Roads to Recovery (-\$1.213M), Yarrawonga Multisport Stadium (-\$468k), Hume and Piper St Yarrawonga Roundabout (-\$185K), Nathalia Pearce Street Improvement (-\$50k), and Hume St Cobram Safe Travel School Zone (-\$42k) deferred to 2026–27, DRFA Flood Recovery income is reduced to align to forecast project expenditure as the project is 100% externally funded (-\$912k). These reductions are partially offset by recognition of grant income for Yarrawonga Aerodrome projects \$438k.
- e) **Contributions – monetary** – increase of \$232k in contributions by GV Water to drainage renewal works at McDonnell Street Nathalia.
- f) **Other Income** – contributions to Tourism Marketing campaign by Berrigan and Federation Councils \$20k and increase in insurance reimbursements and fuel excise rebate \$10k.
- g) **Employee Costs** – reduction in forecast labour savings due to reduced position vacancies and staff attrition \$535k and increase in contractor costs supporting vacant positions \$287k.
- h) **Materials and services** – deferral of costs for the Cobram Thompson's Beach Precinct deferred to 2026-27 (-\$700k), budget transferred to employee costs for previous external contractor costs (-\$287k), deferral of costs for Cobram Strategy Plan funded by State Government grant (-\$100k), savings from community support activities duplicated by bushfire support funding (-\$86k), reduced land supply monitor costs (-\$80k), deferral of drainage inspection costs to 2026-27 (-\$50k) and reductions in landfill/transfer station material costs (-\$50k). These reductions are partially offset by increased costs associated with the 2026 Bushfire Community Support and Council Support funding \$382k, increase in forecast EPA Levy \$100k, increased legal expenses \$50k and higher recruitment expenses \$25k.
- i) **Utilities** – savings in mobile phone charges \$32k.

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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

4.2 Balance Sheet

Balance Sheet	Adopted Budget 2025/26 (\$000s)	YTD Actuals March 2025/26 (\$000s)	Approved Forecast Dec 2025 (\$000s)	Proposed Forecast March 2026 (\$000s)	Proposed Budget Movement (\$000s)
Assets					
Cash and cash equivalents	11,621	7,660	5,753	9,217	3,464
Financial Assets	22,440	48,000	36,750	31,850	(4,900)
Trade and other receivables	6,186	17,666	8,260	12,302	4,042
Inventories	747	949	991	991	-
Other assets	2,640	2,301	1,810	1,810	-
Total current assets	43,633	76,576	53,564	56,169	2,605
Long term Investments	-	5,000	5,000	5,000	-
Investments in Associates & Joint Ventures	888	918	918	918	-
Property Plant Equipment & Infrastructure	896,860	912,087	934,674	955,815	21,141
Right-of- Use Assets	1,032	1,067	969	969	-
Intangible Assets	5,891	6,567	6,469	6,469	-
Total non-current assets	904,671	925,639	948,030	969,171	21,141
Total Assets	948,304	1,002,215	1,001,594	1,025,340	23,747
Liabilities					
Trade and other payables	2,791	3,573	2,948	2,879	(69)
Trust funds & deposits	4,520	4,968	4,626	4,626	-
Unearned income	398	6,447	3,477	2,203	(1,274)
Provisions	6,259	8,956	5,265	5,310	45
Interest-bearing liabilities	908	79	472	405	(67)
Lease liabilities	425	55	425	425	-
Total current liabilities	15,301	24,078	17,212	15,847	(1,365)
Provisions	7,031	6,137	8,202	8,242	40
Interest-bearing liabilities	9,195	3,172	4,430	3,761	(669)
Lease liabilities	672	1,039	630	630	-
Total non-current liabilities	16,898	10,348	13,262	12,633	(629)
Total Liabilities	32,199	34,426	30,474	28,481	(1,994)
Net assets	916,106	967,790	971,120	996,859	25,740
Equity					
Accumulated surplus	292,357	300,154	307,321	303,895	(3,426)
Reserves	623,749	667,636	663,799	692,965	29,166
Net Equity	916,106	967,790	971,120	996,859	25,740

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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

- (a) **Current Assets** – Net movement in Cash and Cash Equivalents and Financial Assets is a decrease of \$1.4 million. This is predominantly driven by receivables expecting to increase, partially offset by capital expenditure and associated capital income decreasing. As of 31 March 2026, \$17.08 million in Rates and Fire Services Levy/Emergency Services and Volunteers Fund debtors remain outstanding. Rates and debtor recoverability is tracking below the prior year level with current recoveries \$2.51 million behind March 2025. Forecasts have been adjusted so debtors are slightly greater than the closing balance as of June 2025.
- (b) **Non-Current Assets** – Movement in Property Plant Equipment and Infrastructure is due to forecasting revaluation increases in asset values after the 2025–26 end-of-financial-year (EOFY) valuation process.
- (c) **Current Liabilities** – As of 31 March 2026 there is \$6.45 million in unrecognised grant income, which is \$4.25 million greater than the forecast amount expected on 30 June 2026. The forecast result is expected to be achieved as income for externally funded capital projects is recognised in line with project completion rates over the financial year. Trust funds and deposits include \$3.20 million of Fire Services Property Levy/ Emergency Services and Volunteers Fund payable to the State Revenue Office upon receipt of payments from ratepayers.
- (d) **Non-Current Liabilities** – Interest-bearing liabilities movement is due to a reduction in expected borrowings associated with the Yarrawonga Multisport Stadium due to the project being partially deferred to 2026–27.

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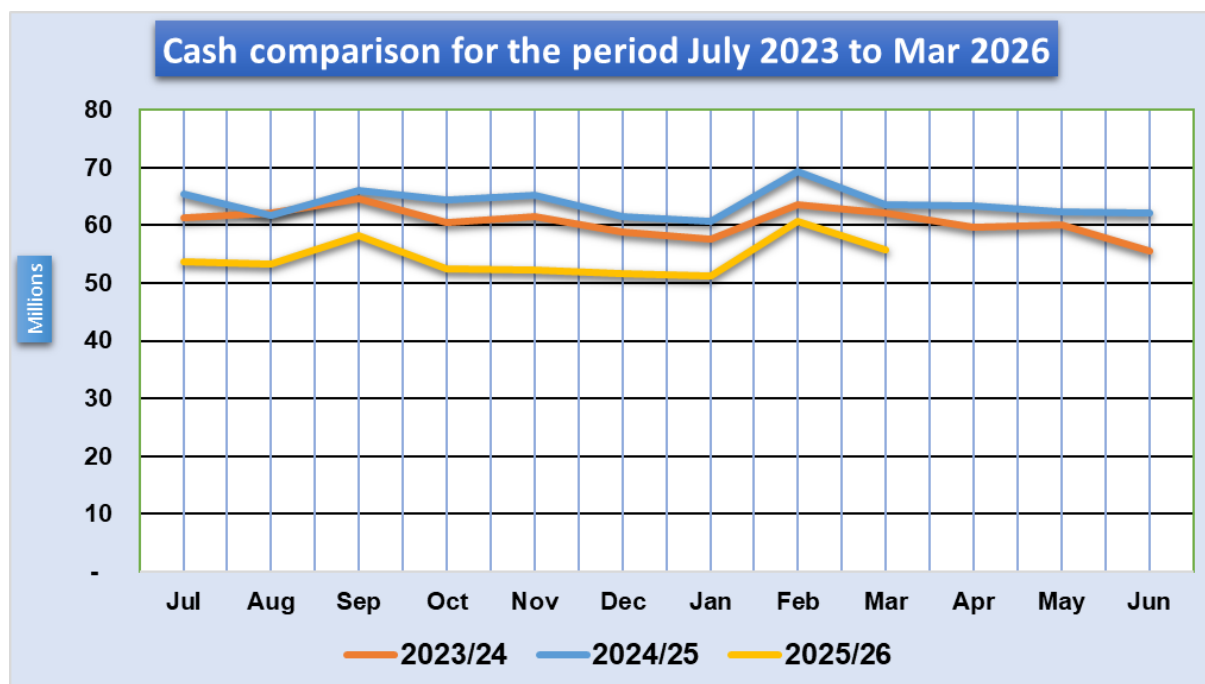
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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

4.3 Cash Flow

Council's cash management strategy, governed by its *Treasury Management Policy*, balances liquidity requirements with investment opportunities. This approach ensures sufficient working capital for day-to-day operations and major capital projects while actively optimising investment returns through low-risk investment vehicles that align with Council's risk appetite and regulatory requirements.

The balance of cash and cash equivalents is forecast to be \$41.07 million and long-term investments \$5.00 million by 30 June 2026. The overall balance of cash is trending below historical financial years due to only 50% of the Financial Assistance Grants for 2025–26 financial year was received in June 2025. However, it is forecast that 50% of the 2026–27 financial year funding will be received prior to the end of June 2026.



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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

4.4 Statement of Capital Works - Proposed March 2026 Forecast

4.4.1 Capital forecasts by Capital Works Type

Capital Works	Adopted Budget 2025/26 (\$000s)	YTD Actuals March 2025/26 (\$000s)	Approved Forecast Sep 2025 (\$000s)	Approved Forecast Dec 2025 (\$000s)	Proposed Forecast March 2026 (\$000s)	Proposed Budget Movement (\$000s)
Property						
Land	694	11	694	120	65	(55)
Land improvements (incl land development)	3,132	1,804	3,223	3,223	3,312	89
Buildings	21,254	4,431	13,622	10,787	8,231	(2,556)
Total property	25,080	6,247	17,539	14,129	11,607	(2,522)
Plant and equipment						
Plant, machinery and equipment	2,900	978	3,453	3,442	3,434	(7)
Computers and telecommunications	-	-	7	7	12	5
Total plant and equipment	2,900	978	3,460	3,449	3,446	(2)
Infrastructure						
Roads	7,299	3,451	13,369	12,650	9,575	(3,073)
Bridges	2,658	1,051	3,053	3,053	3,210	157
Footpaths and cycleways	513	277	541	543	480	(64)
Drainage	3,872	589	4,245	3,250	1,969	(1,281)
Kerb and channel	227	28	232	232	232	-
Recreational, leisure and community facilities	2,612	1,289	2,836	2,198	2,083	(115)
Waste management	1,350	1,412	1,100	1,100	1,395	295
Parks, open space and streetscapes	65	209	200	230	272	42
Aerodromes	-	371	279	357	371	14
Other infrastructure	15	11	258	258	127	(131)
Total infrastructure	18,610	8,686	26,114	23,871	19,714	(4,155)
Total capital works expenditure	46,591	15,911	47,113	41,449	34,768	(6,679)

Outstanding commitments	23,723
Total YTD Actuals plus commitments	39,635

Council has refined its capital delivery projections to 30 June 2026 through active project management and timing adjustments, with proposed amendments to the capital works program from the original 2025–26 Adopted Budget, being outlined in the table below.

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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

4.4.2 Proposed Variations to Capital Projects Budgets

Capital Works Projects Proposed for Adjustment	Adopted Budget 2025/26	Approved Forecast Dec 2025	Proposed Forecast Mar 2026	Proposed Mar 2025/26 Increase/ (Reduction)
Road Asphaltting Program (R2R)	1,300,859	1,524,929	250,000	(1,274,929)
Yarrawonga Multisports Stadium	13,273,492	3,000,000	2,000,000	(1,000,000)
Moiria Shire Drainage Investment Program	2,000,000	1,000,000	50,000	(950,000)
DRFA Project - Flood Recovery	-	3,510,000	2,598,698	(911,302)
Yarrawonga Library	5,294,780	4,771,376	4,271,376	(500,000)
Depot Environmental Mgmt & OHS Upgrades	646,334	646,334	200,000	(446,334)
Katunga Rec Building Refurbishment	406,000	467,184	45,000	(422,185)
Hume and Piper Sts Y'wonga Roundabout	371,000	565,000	250,000	(315,000)
Botts Road MVH Culvert Upgrade	800,000	400,000	100,000	(300,000)
Final Seals (Renewal Works)	270,000	270,000	-	(270,000)
Numurkah Town Hall - Power Supply & Mtr	390,000	397,320	181,700	(215,620)
Yarrawonga & Tungamah Depot Renewals	250,000	250,000	50,000	(200,000)
Road Resealing (R2R)	1,138,418	1,138,418	976,253	(162,165)
Shannon Crt Y'wonga Drainage Upgrade	50,000	210,682	70,000	(140,682)
Melville St Numurkah Road Safety Impr'v	-	149,700	17,750	(131,950)
Nathalia Pearce St Pedestrian Improvemnt	165,758	165,758	40,000	(125,758)
Recreation Res Entrance Signage Renewal	190,218	190,218	95,000	(95,218)
Numurkah - Flood Levee - Stage 2	145,000	190,882	120,000	(70,882)
Cobram South - Drainage Strategy	150,000	150,000	80,000	(70,000)
Hume St Cobram Safe Travel School Zone	200,000	210,053	150,000	(60,053)
Y'wonga - Rosemary Court Road Link Acqsn	70,000	70,000	15,000	(55,000)
Urban Streetscape Renewal	50,000	50,000	-	(50,000)
Thompson's Beach Water Monitoring Device	30,000	30,000	-	(30,000)
Woods Rd & Gilmore St Ywonga Intersectn	-	55,027	45,205	(9,822)
Nathalia Nth East Township Drainage Impr	-	28,000	21,540	(6,460)
Tungamah - Playground Replacement	-	80,000	75,000	(5,000)
Small Plant Replacement Plant > \$2500	100,000	100,000	96,103	(3,897)
Scott Reserve Cobram Pavilion	208,000	150,000	146,550	(3,450)
Small Plant New Purchases >\$2500	100,000	18,735	15,378	(3,357)
Scott Res Cobram - Oval Lighting Upgrade	364,898	394,978	394,898	(80)
Harcourt St Nathalia Reconstruction R2R	-	-	660	660
Gravel Road Resheeting (R2R)	1,264,581	1,264,581	1,266,393	1,812
IT Equipment	-	7,000	12,000	5,000
Pedestrian Enhancement Package	-	-	11,950	11,950
Pumps Renewal Program	22,000	7,890	22,000	14,110
Y'wonga Aerodrome Taxiway Compliance Wks	-	356,521	370,669	14,148
Y'wonga - Victoria Park IWM Plan Implmnt	817,800	50,000	67,043	17,043
Municipal Buildings Renewal Program	113,000	131,250	152,250	21,000
Upr Broken & Boosey Regional Flood Study	-	41,208	70,000	28,793
Street Furniture and Urban Landscaping	-	7,954	50,000	42,046
Tungamah Boyd St Park BBQ Facilities	-	-	48,370	48,370
Y'wonga Woods Road Shared Path Link	-	-	50,000	50,000
Cobram East Drainage Plan	-	100,000	150,000	50,001
Nathalia McDonnell St Drainage Upgrade	180,000	130,418	183,454	53,036
Yarrawonga Airport Runway Resurface	276,926	276,926	336,767	59,841
Moiria Depot Safety Renewal Program	125,000	89,907	150,000	60,093
Victoria Park Retardation Basin	-	580,265	648,974	68,709
Wilby Recreation Res Pedestrian Bridge	180,000	180,000	255,000	75,000
Bridge Safety Railing Program	150,000	150,000	232,000	82,000
Strathmerton - Hall Restumping	90,000	124,455	275,250	150,795
Cobram Landfill Cell 10	1,350,000	1,100,000	1,395,285	295,285
Total Capital Works Movement	-	-	-	(6,679,454)

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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

The following table provides a detailed rationale for the proposed budget variations, demonstrating Council's responsive approach to emerging operational requirements and strategic priorities:

Capital Works Project	Comment	Forecast (Reduction) / Increase \$
Capital Works Reduction		
Road Asphaltting Program (R2R)	Deferral - The program was reassessed, confirming that the works can be deferred for a further year to optimise asset life and value.	(1,274,929)
Yarrawonga Multisport Stadium	Deferral – The engagement and compliance processes for this significant project were protracted and not completed until March. On-site works have now commenced and will continue to progress through the remainder of this financial year.	(1,000,000)
Moira Shire Drainage Investment Program	Deferral – The Drainage Investment Program is a significant 10-year program. Progress in the first year has been slower than anticipated due to the complexity of the drainage portfolio and the need to establish the long-term program and priorities. The first two years are expected to be predominantly design and investigation focused.	(950,000)
DRFA Project - Flood Recovery	Reduction – The NEMA-funded project is tracking within budget and is expected to be completed within the current financial year, with only minimal contingency expenditure required.	(911,302)
Yarrawonga Library	Deferral – Complex design considerations have impacted delivery, delaying achievement of practical completion.	(500,000)

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Depot Environmental Management & OHS Upgrades	Deferral – Completion of critical safety items has been achieved; however, the need for detailed solution development and site logistics planning for the remaining works has delayed the upgrades, with completion expected in later financial years.	(446,334)
Katunga Recreation Building Refurbishment	Deferral – The need to address multiple compliance items through detailed design and consultation with relevant authorities delayed the construction component. These compliance items were resolved in Q3.	(422,185)
Hume and Piper Streets Yarrawonga Roundabout	Deferral - Increased scope and higher market value for the works greater than budget resulting in additional budget approvals and therefore a delay in works.	(315,000)
Botts Road MVH Culvert Upgrade	Deferral – A review of the alignment and project location identified conflicts with existing assets, requiring additional authority engagement and resolution. This has delayed commencement of on-site works until 2026–27.	(300,000)
Final Seals (Renewal Works)	Deferral – A review of the program confirmed that the final seals are not required in the current period, allowing the works to be deferred.	(270,000)
Numurkah Town Hall - Power Supply & Meter	Reduction – Following a revision of project scope, the project is expected to be completed within the current financial year and under budget.	(215,620)
Yarrawonga & Tungamah Depot Renewals	Deferral – Completion of critical safety items has been achieved; however, the need for detailed solution development and site logistics planning for the remaining works has delayed the upgrades, with completion expected in later financial years.	(200,000)
Road Resealing (R2R)	Reduction – 2025–26 program was delivered under budget.	(162,165)
Shannon Court Yarrawonga Drainage Upgrade	Deferral – Due to the assessment not commencing until Q3, finalisation is still pending. Once complete, the required construction works and costs will be identified and programmed in the next financial year.	(140,682)

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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

Melville Street Numurkah Road Safety Improvements	Deferral – The project has been delayed due to detailed design assessment and changes to the required treatments, resulting in design delays.	(131,950)
Nathalia Pearce Street Pedestrian Improvement	Deferral – Initial designs exceeded the approved budget. A value management process and stakeholder consultation have identified a more cost-effective solution; however, to minimise disruption to school operations in Nathalia, works will now commence during the September school holidays.	(125,758)
Recreation Reserves Entrance Signage Renewal	Deferral – The project remained under internal review until Q3 to ensure the standardised signage meets organisational requirements. Works are scheduled to commence in Q4 and are expected to be completed in Q1 2026–27.	(95,218)
Numurkah - Flood Levee - Stage 2	Deferral – Detailed design commenced in Q3 and is expected to extend into the next financial year.	(70,882)
Cobram South - Drainage Strategy	Reduction – Completion of the strategy has been achieved, with detailed design to be presented as a standalone project in subsequent financial years.	(70,000)
Hume Street Cobram Safe Travel School Zone	Deferral – Finalisation of the design has confirmed the full cost of the project; the project won't start until late Q4, part of the budget deferred to 2026–27.	(60,053)
Yarrawonga - Rosemary Court Road Link Acquisition	Deferral – Survey requirements and easement details are yet to be defined; therefore, easement acquisition is not ready to proceed and is expected to occur in the next financial year.	(55,000)
Urban Streetscape Renewal	Deferral – Deferred to 2026–27 program, budget reallocated to Street Furniture renewal.	(50,000)
Thompson's Beach Water Monitoring Device	Realignment – now an operational expense, therefore removed from the capital program.	(30,000)
Woods Road & Gilmore Street Yarrawonga Intersection	Reduction – Works on the project were completed pending future FY works.	(9,822)
Nathalia North-East Township Drainage Improvements	Reduction – Project completed, no further expenditure expected.	(6,460)

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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

Tungamah - Playground Replacement	Reduction - Project completed under budget.	(5,000)
Small Plant Replacement Plant > \$2500	Reduction – Saving on the purchase of a replacement Line Driver.	(3,897)
Scott Reserve Cobram Pavilion	Deferral – Design engagement was delayed until Q3, with the project program extending over a 12-month delivery period.	(3,450)
Small Plant New Purchases >\$2500	Reduction – Saving on the purchase of a replacement Dog Trailer.	(3,357)
Scott Reserve Cobram - Oval Lighting Upgrade	Reduction - Small adjustment on project budget	(80)
Capital Works Increases		
Harcourt Street Nathalia Reconstruction R2R	Increase – Late invoice received for 2024–25 completed project.	660
Gravel Road Resheeting (R2R)	Increase – Small increase on program after commitments exceeded budget.	1,812
IT Equipment	Increase – Purchase of public display monitor for customer area of Cobram main office.	5,000
Pedestrian Enhancement Package	Increase – Late costs from 2024–25 program	11,950
Pumps Renewal Program	Increase – Renewal works on at risk pumps.	14,110
Yarrawonga Aerodrome Taxiway Compliance Works	Increase – A variation arising from on-site conditions resulted in increased costs. The project has been completed.	14,148
Yarrawonga - Victoria Park IWM Plan Implementation	Increase – Costs previously deferred earlier in the year have been brought forward due to the design process progressing faster than initially anticipated.	17,043
Municipal Buildings Renewal Program	Increase – Renewal cost replacement air-conditioning unit at Cobram Office, old unit unrepairable.	21,000
Upper Broken & Boosey Regional Flood Study	Increase – Final costs to complete study and acquit funding.	28,793
Street Furniture and Urban Landscaping	Increase – Renewal of street furniture including bins	42,046
Tungamah Boyd St Park BBQ Facilities	Increase – Works were undertaken for a community group, with full funding provided through grants secured by the Tungamah community group.	48,370

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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

Yarrawonga Woods Road Shared Path Link	Increase – Co-funding for a section of footpath has been secured. An increase is required to capture both Council and funding contributions, enabling the works to be completed within the current financial year.	50,000
Cobram East Drainage Plan	Increase – Functional design works for an interim solution to enable earlier development to have resulted in additional design and investigation costs.	50,000
Nathalia McDonnell Street Drainage Upgrade	Increase – Works were extended at the request of GVW to accommodate additional requirements on their infrastructure, with full funding provided by GVW.	53,036
Yarrawonga Airport Runway Resurface	Increase – Increased costs resulted from variances between contract material quantities and the final assessed requirements.	59,841
Moir Depot Safety Renewal Program	Increase – High priority safety works across depots.	60,093
Victoria Park Retardation Basin	Increase – The requirement for an outfall pump was identified during delivery and was not included in the initial budget.	68,709
Wilby Recreation Reserve Pedestrian Bridge	Increase – Investigation of the existing structure identified adverse conditions, and due to existing planning overlays, the options required to reinstate access to the reserve exceeded the approved budget.	75,000
Bridge Safety Railing Program	Increase – Works planned for Walshs Bridge Numurkah following road safety audit.	82,000
Strathmerton - Hall Restumping	Increase – Investigation of on-site ground conditions identified lower-than-expected bearing capacity, resulting in increased substructure requirements for the restumping works.	150,795
Cobram Landfill Cell 10	Increase – Although the budget was reduced at Q1, latent conditions identified during delivery required additional works. The revised forecast remains only \$50,000 above the original budget allocation.	295,285
Total Capital Works Movement		(6,679,454)

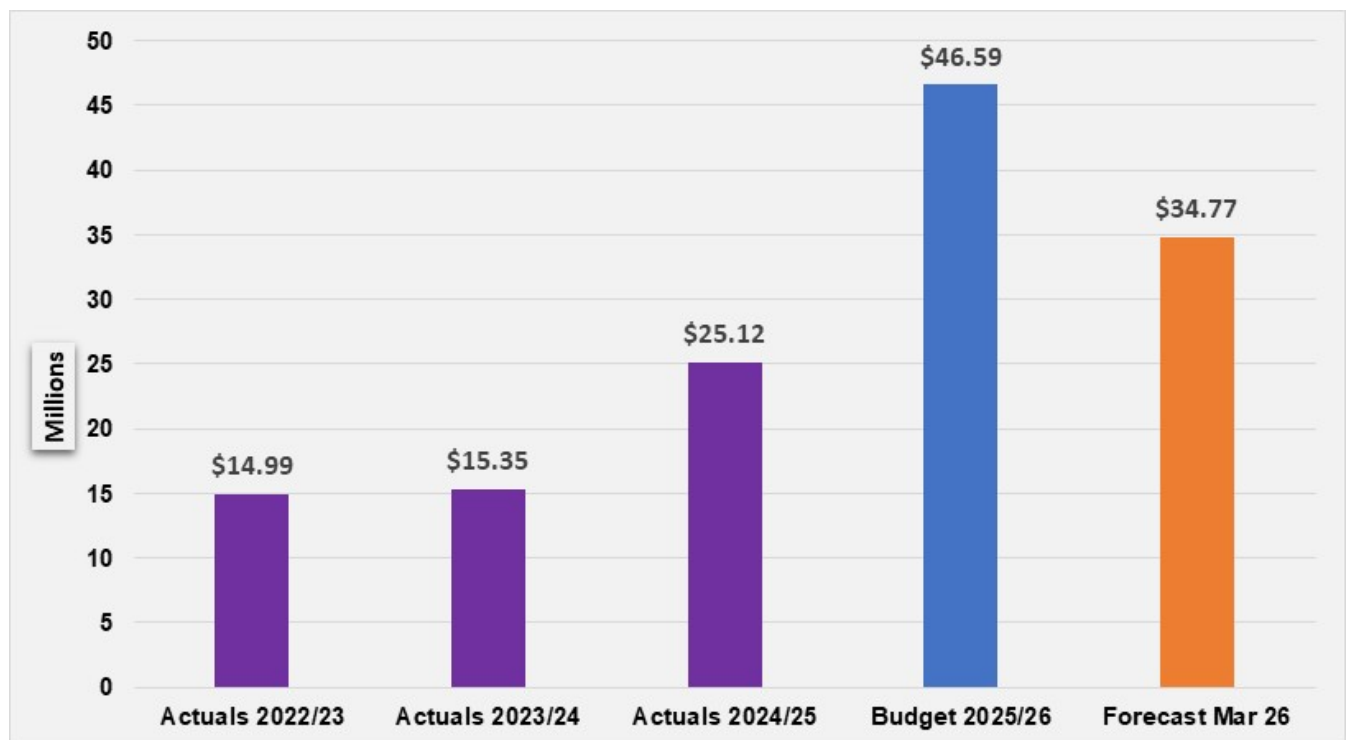
FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE.

ITEM NO: 6.2
(SENIOR FINANCIAL ACCOUNTANT,
NATASHA CARSTENS)
(CHIEF FINANCIAL OFFICER, BEAU
MITTNER)
(DIRECTOR CORPORATE PERFORMANCE,
PETER CANNIZZARO)

QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

Capital Works Expenditure – From 2022/23 to March 2025/26

The following analysis demonstrates Council's capital investment trends over recent years, highlighting the significant enhancement in project delivery capacity and resourcing to fulfill Council's infrastructure commitments.



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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

4.5 Financial Performance Indicators

Council's financial health is monitored through key performance indicators that benchmark performance against industry standards and track progress towards our strategic financial targets detailed in Council's Financial Plan.

Financial Health and Performance Metrics		Target Band / Range	Results 2023/24	Results 2024/25	Budget 2025/26	Dec 2025 Q2 Review	Mar 2026 Q3 Review
E2	Efficiency Expenditure level <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$3,000 to \$5,000	\$4,055	\$3,876	\$3,979	\$4,051	\$4,104
	Revenue level <i>Average rate per property assessment</i> [General rates and Municipal charges / Number of property assessments]						
E4	<i>Average rate per property assessment</i> [General rates and Municipal charges / Number of property assessments]	\$1,800 to \$3,000	\$1,856	\$1,908	\$1,974	\$2,005	\$1,996
L1	Liquidity Working capital <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	130% to 200%	288.36%	264.48%	285.18%	311.20%	354.44%
L2	Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	25% to 125%	131.85%	152.59%	184.09%	227.78%	238.33%
O2	Obligations Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	0% to 50%	3.30%	7.40%	20.28%	9.80%	9.80%
O3	<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	0% to 20%	0.32%	0.44%	1.09%	1.82%	0.49%
O4	Indebtedness <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	0% to 50%	20.28%	19.02%	30.00%	23.08%	22.02%
O5	Asset renewal and upgrade <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and upgrade expense / Asset depreciation] x100	70% to 120%	70.65%	73.44%	119.20%	163.30%	124.82%
OP1	Operating position Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	-3% to 3%	-24.59%	9.24%	-0.21%	0.48%	0.48%
S1	Stability Rates concentration <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	55% to 70%	72.82%	57.21%	64.70%	63.88%	63.88%
S2	Rates effort <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.40% to 0.60%	0.38%	0.36%	0.37%	0.37%	0.36%

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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

In summary

The Proposed March 2026 Quarterly Forecast is projecting that by 30 June 2026:

- **Cash and term deposit holdings** will be \$41.07 million and long-term deposits \$5.00 million.
- **Operating surplus** will be \$8.94 million, with a forecast underlying deficit of \$2.26 million; and
- **Capital works** to total \$34.77 million.

5. Council Plan Alignment

Pillar Five Leading Organisation - A community-centered organisation focused on best practice.

6. Relevant Council Strategies, Plans and Policies

The following Council Strategies and Plans are relevant to this report:

- [Annual Budget](#)
- [Financial Plan](#)

The following Council Policies are relevant to this report:

- [Carry Forward Capital Projects Policy](#)

7. Relevant Legislation

- [Local Government Act 2020](#)
- [Local Government \(Planning and Reporting Regulations\) 2020](#)

8. Financial Considerations

The financial impacts of this report are detailed below, should the recommendation be accepted by Council.

BUDGET IMPACT	No Impact (already included in approved budget)	Low Impact (less than \$20k variance to budget)	Medium Impact (between \$20k and \$100k variance to budget)	High Impact (greater than \$100k variance to budget)
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

9. Resource Considerations

The resource impacts of this report are detailed below, which provides an indication of resource hours required to implement the decision, should the recommendation be accepted by Council.

RESOURCE IMPACT	No Impact (less than 2 hours)	Low Impact (less than 20 hours)	Medium Impact (between 20 and 100 hours)	High Impact (greater than 100 hours)
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

10. Risk Appetite

Moirā Shire Council's adopted Risk Appetite is 'Guarded'. Council will consider options and choose one that is safe, but also may maximise its ability to innovate, deliver strategic priorities and services, and care for the safety and wellbeing of staff, while also providing an acceptable level of reward and value for the community it serves and for local government.

The following risk tolerances have been predetermined by Council as part of the adopted Risk Appetite Statement and are relevant to the matter being considered by Council as part of this report.

Risk Category	Risk Category Description	Tolerance Rating
Financial	We recognise that Council has a responsibility to ensure that we have sufficient resources now and into the future and that there are financial risks involved in delivering a wide range of services, programs and capital projects.	Cautious

The recommendation, if accepted, is consistent with the agreed risk tolerance.

11. Community Engagement

Community engagement is not required as the purpose of this report is to enable Council to meet its statutory requirements.

12. Advisory Committees

The Quarterly Budget Review (Q3) – March 2026 report will be circulated to Council's Audit and Risk Committee for noting on 21 May 2026 to provide the Committee with an update on Council's forecast financial performance.

13. Gender Impact Assessment

In accordance with the *Gender Equality Act 2020* any policies, programs and services that have a direct and significant impact on the public are required to undergo a Gender Impact Assessment. An assessment is not required for this review.

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ITEM NO: 6.2
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QUARTERLY BUDGET REVIEW (Q3) - MARCH 2026 (cont'd)

14. Conflict of Interest Declaration

The author of this report and officers associated with its development have no conflicts of interest to declare in the matter being considered.

Attachments

Nil

FILE NO:
A COMMUNITY-CENTERED ORGANISATION
FOCUSED ON BEST PRACTICE

ITEM NO: 6.3
(MANAGER OPERATIONS, TROY METZNER)
(DIRECTOR INFRASTRUCTURE, RACHAEL
GADD)

C041/25 - SUPPLY AND DELIVERY OF FOUR (4) ENCLOSED CABIN WIDE AREA MOWERS

Recommendation

That Council:

1. award contract C041/25 – Supply and Delivery of Four (4) Enclosed Cabin Wide Area Mowers to Agpower & Transport Pty Ltd for the lump sum amount of \$609,320.00 (excl. GST);
2. authorise the Chief Executive Officer to execute the contract documents; and
3. approve a variation to the 2025/2026 Heavy Plant Renewal Program - Mowers budget line from \$460,000 to \$609,320 to cover the total procurement cost, noting that this will reduce the draft Heavy Plant Renewal Program – Mowers budget line in 2026/2027 by \$150,000.

1. Purpose

The purpose of this report is for Council to consider awarding tender C041/25 – Supply and Delivery of Four (4) Enclosed Cabin Wide Area Mowers.

Pursuant to the Instrument of Delegation to the Chief Executive Officer, the value of this contract exceeds the delegated financial authority. Accordingly, a resolution of Council is required to approve the award of this contract.

2. Background

Council maintains a significant network of parks, roadsides and public open spaces, the effective management of which depends on access to reliable, safe and fit-for-purpose plant and equipment that supports efficient service delivery and long-term value for money. Historically, Council's mowing activities have been undertaken using open-cab machines with a 1.8 meter (180 centimeters) cutting width; however, this configuration has become increasingly restrictive when managing large, contiguous open-space environments, as the narrower width requires multiple passes, higher operator hours and extended program durations, increasing operational costs, safety exposure and vulnerability to weather-related disruptions.

These issues are compounded by the age of the existing fleet, which is approaching the end of its useful service life and is experiencing higher maintenance demands and reduced reliability. In response, Council has reviewed its operating model and determined to transition to enclosed-cabin wide-area mowers capable of mowing widths of up to 3.35 meters (335 centimeters), delivering materially improved productivity through fewer passes, reduced overlap and shorter cycle times, while also improving operator safety and wellbeing by reducing exposure to noise, vibration, dust and adverse weather conditions.

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C041/25 - SUPPLY AND DELIVERY OF FOUR (4) ENCLOSED CABIN WIDE AREA MOWERS (cont'd)

In parallel, Council has revised its mower renewal strategy by extending the planned renewal cycle from three (3) years to seven (7) years, reflecting a deliberate shift toward higher-quality, more durable plant that delivers improved whole-of-life cost outcomes, reduced capital expenditure volatility and better asset utilisation. The procurement will replace ageing open-cab mowers that are no longer suitable for Council's revised service model; these existing assets will be disposed of through trade-in or sale in accordance with Council's *Asset Management Policy*, with any proceeds applied to offset the cost of the new plant and reflected in the financial analysis.

The original capital budget was based on continuation of the previous operating model and comparable replacement plant, and is therefore insufficient to fund the higher upfront cost of the enclosed-cabin wide-area mowers; however, the financial impact of this change, including offsets from extended asset life and disposal of existing assets, is addressed in detail in the Financial Considerations section.

This procurement seeks to acquire four (4) enclosed-cabin wide-area mowers aligned with Council's updated operational model, safety obligations and asset management objectives, consistent with the Asset Management Plan and Council's commitment to sustainable, efficient and high-quality management of public open spaces.

The tender evaluation process identified a clear best-value outcome, and the transition to the new plant will be staged to ensure continuity of mowing services across parks, roadsides and public open spaces during delivery and commissioning.

3. Council Plan Alignment

Pillar Three Liveability - Well planned and maintained places and spaces.

4. Relevant Council Strategies, Plans and Policies

The following Council Strategies and Plans are relevant to this report:

- [Council Plan](#)
- [Annual Budget](#)
- [Financial Plan](#)
- [Asset Plan](#)
- [Recreation Strategy 2016-2026](#)
- [Roadside Weed Pest Animal Control Management Plan 2020-2027](#)

The following Council Policies are relevant to this report:

- [Asset Management Policy](#)
- [Procurement Policy](#)

Relevant Legislation:

- [Local Government Act 2020](#)
- [Local Government Act 1989](#)
- [Local Government \(Moirā Shire Council\) Act 2023](#)

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ITEM NO: 6.3
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**C041/25 - SUPPLY AND DELIVERY OF FOUR (4) ENCLOSED CABIN WIDE AREA
MOWERS (cont'd)**

5. Procurement Summary

5.1 Collaborative Procurement

In accordance with section 108(3c) of the Act, Council will give consideration to collaboration with other councils and public bodies or utilise Collaborative Procurement arrangements, when procuring goods, services and works in order to take advantage of economies of scale.

An opportunity existed for Council to participate in a collaborative procurement process with the Municipal Association of Victoria (MAV). Quotes were sought under the NPN4.19 – Plant, Machinery and Equipment contract with invitations sent to 11 suppliers.

5.2 Tender Details

5.2.1 The contract is a Lump Sum contract.

5.2.2 The contract will be delivered in accordance with the MAV NPN4.19 Contract.

5.2.3 An RFQ was released on 12 January 2026 and closed on 4 February 2026.

5.2.4 This resulted in 3 suppliers submitting a formal response. Submissions were received from:

- Agpower & Transport Pty Ltd
- Haeusler's Group Pty Ltd
- Hutcheon and Pearce Operations Pty Ltd

5.3 Non-conforming tenders

No submissions were deemed non-conforming.

5.4 Evaluation Criteria

The following criteria and weightings were used to evaluate conforming submissions.

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**C041/25 - SUPPLY AND DELIVERY OF FOUR (4) ENCLOSED CABIN WIDE AREA
MOWERS (cont'd)**

Mandatory Compliance Criteria	Weighting
Compliance with Tender	Pass / Fail
Insurance	Pass / Fail
Weighted Evaluation Criteria	Weighting
Price	25%
Track Record	5%
Occupational Health and Safety	5%
Delivery Timeframes	5%
Compliance with Specification	45%
Environmental Sustainability	5%
Contribution to Local Economy	10%
TOTAL	100.00%

5.5 Tender Evaluation Process

- 5.5.1 The Procurement Coordinator facilitated the tender process and moderated the evaluation.
- 5.5.2 The Procurement Coordinator completed a compliance check against the mandatory compliance criteria for all submissions received.
- 5.5.3 Only compliant tenders advanced to the evaluation stage, while those identified as non-compliant were excluded from further evaluation. Any instances of non-compliance are explained in the confidential attachment.
- 5.5.4 A moderation meeting was held, and the evaluation panel members were consulted to address any discrepancies in scores and confirm that the final decision was based on objective and transparent criteria. As a result, the integrity of the procurement process was upheld, and the most suitable tenderer was selected

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C041/25 - SUPPLY AND DELIVERY OF FOUR (4) ENCLOSED CABIN WIDE AREA MOWERS (cont'd)

5.6 Tender Evaluation Panel

5.6.1 The tender evaluation panel (TEP) consisted of:

Officer	Directorate	Role
Plant and Fleet Administrator	Infrastructure	Chairperson, Scoring Member
Manager Operations	Infrastructure	Scoring Member
Coordinator Works and Services	Infrastructure	Scoring Member
Coordinator Procurement	Finance	Moderator

6.7 Assessment of Request for Tender

Following weighted evaluation and moderation, Agpower & Transport Pty Ltd achieved the highest overall score and represents best value to Council. The proposed Toro wide-area configuration demonstrated superior compliance with Council's specification and operational needs when compared with alternative offerings. In particular, the Toro solution provides an up-to-11-foot (132-inch) cutting capacity with an efficient deck design and robust hydraulic performance, translating to fewer passes per hectare and shorter cycle times across large open space and roadside corridors. The fully enclosed, climate-controlled cabin improves operator safety and ergonomics through enhanced visibility and reduced exposure to noise, vibration and dust, supporting consistent, year-round utilisation. Over Council's revised seven-year renewal horizon, the Toro package is expected to deliver lower whole-of-life costs through longer service intervals, proven reliability and strong parts support, while aligning with existing workshop capability, diagnostic tooling and training to minimise transition risk and downtime. Agpower & Transport Pty Ltd also demonstrated responsive regional servicing and ready parts availability, further strengthening value for money and contributing to the Contribution to Local Economy criteria. Detailed scoring and commentary are provided in Attachment 2 – Evaluation Summary (Confidential).

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C041/25 - SUPPLY AND DELIVERY OF FOUR (4) ENCLOSED CABIN WIDE AREA MOWERS (cont'd)

6. Conflict of Interest Declaration

- 6.1** The process described in this report is in accordance with Council's Procurement Policy, the relevant provision of the Local Government Act 2020 – section 108 (Procurement Policy) and section 109 (Procurement).
- 6.2** This report has been prepared on behalf of the officers of the Tender Evaluation Panel and all officers have declared that they have no actual or perceived conflict of interest present in evaluating the tender submissions and in determining the recommendations contained in this report.

7. Financial Considerations

Council approved an allocation of \$360,000.00 in the 2025/26 Capital Heavy Plant Replacement Program for the mower renewals. This budget was based on continuation of the previous operating model and replacement with comparable open-cab machines.

Following adoption of the revised operational model and specification for enclosed-cabin wide-area mowers, it became evident that the originally approved budget was insufficient to procure four (4) machines within the 2025/26 financial year. The final tendered unit price was \$152,330.91 (excl. GST) per mower, resulting in a total contract value of \$609,320.00 (excl. GST).

An increased budget allocation of \$450,000 was approved as part of the Quarter 2 Budget Review to enable procurement of all four mowers in 2025/26 and to address operational issues being experienced with the previous mowing fleet.

The additional funding was fully offset through:

\$93,000 generated from the sale of the outgoing mowing fleet; and

\$81,000 reallocated from the Small Plant New Purchases budget.

A corresponding reduction was applied to the 2026/27 Heavy Plant Renewal Program, resulting in no net increase to Council's long-term capital budget.

7.1.1 Budget impact: High Impact

No Impact (already included in approved budget)	Low Impact (less than \$20k variance to budget)	Medium Impact (between \$20k and \$100k variance to budget)	High Impact (greater than \$100k variance to budget)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

FILE NO:
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(MANAGER OPERATIONS, TROY METZNER)
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**C041/25 - SUPPLY AND DELIVERY OF FOUR (4) ENCLOSED CABIN WIDE AREA
MOWERS (cont'd)**

8. Resource Considerations

Resource Impact: Low Impact

Implementation of the recommended contract will be managed within existing operational resources. Officer time will be required for coordination of delivery, commissioning of the new equipment, updating asset registers and disposal of existing plant. These activities will be undertaken by existing Infrastructure and Fleet staff as part of normal operations.

9. Community Engagement

Community engagement is not applicable to this report.

This matter relates to the internal procurement of operational plant and equipment to support Council's maintenance activities and does not involve changes to services, policies or community assets requiring community input.

10. Advisory Committees

Consultation with Advisory Committees is not applicable to this report.

The procurement of operational plant and equipment does not require input from Council advisory committees.

11. Gender Impact Assessment

In accordance with the Gender Equality Act 2020, a Gender Impact Assessment is required for policies, programs and services that have a direct and significant impact on the public.

This report relates to the procurement of plant and equipment for internal operational use and does not require a Gender Impact Assessment.

12. Risk Appetite

Moirā Shire Council's adopted Risk Appetite is 'Guarded'. Council will consider options and choose one that is safe, but also may maximise its ability to innovate, deliver strategic priorities and services, and care for the safety and wellbeing of staff, while also providing an acceptable level of reward and value for the community it serves and for local government.

The following risk tolerances have been predetermined by Council as part of the adopted Risk Appetite Statement and are relevant to the matter being considered by Council as part of this report.

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**C041/25 - SUPPLY AND DELIVERY OF FOUR (4) ENCLOSED CABIN WIDE AREA
MOWERS (cont'd)**

Risk Category	Risk Category Description	Tolerance Rating
Health and Safety	We are committed to providing a safe workplace and physical environments for all staff, Administrators, contractors, visitors and the community	Highly Cautious
Governance	We are committed to good governance and meeting legislated, regulatory and policy requirements and contractual obligations in a consistent and fair manner	Highly Cautious
Financial	We recognise that Council has a responsibility to ensure that we have sufficient resources now and into the future and that there are financial risks involved in delivering a wide range of services, programs and capital projects.	Cautious
Service Delivery	We recognise there may be levels of risk involved in delivering efficiencies, enhancing capabilities and providing services to our community	Conservative
Infrastructure	We are committed to continuous improvement in order to provide excellent infrastructure that provides benefits to our community.	Conservative

The recommendation, if accepted, is consistent with the agreed risk tolerance.

13. Conclusion

Following evaluation, the tender submitted by Agpower & Transport Pty Ltd has been assessed as the best-value outcome. It is recommended that Council award Contract C041/25 for the lump sum amount of \$609,320.00 (excl. GST).

Attachments

- 1 Tender Summary Report (Confidential) - *printed in separate document*
- 2 Evaluation Summary (Confidential) - *printed in separate document*