Hindmarsh Shire Council

Annual Budget 2026/2027

Hindmarsh Shire Council

Contents

Budget Reports

Disclaimer

The information contained in this document is for general guidance only. It is not professional advice and should not be used, relied upon or treated as a substitute for specific professional advice. Given the changing nature of laws, rules and regulations, and the inherent hazards of electronic communication, there may be delays, omissions or inaccuracies in information contained in this document.

The model budget, including financial statements, has been prepared in accordance with the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020* . While every effort has been made to ensure that the information contained in this document has been accurate and complies with relevant Victorian legislation, each Council remains responsible to ensure that the budget they prepare is compliant with all statutory requirements.

Mayor and CEO’s Introduction

We are pleased to present Hindmarsh Shire Council’s Budget for 2026/2027.

The Budget has been developed in line with the priorities and objectives contained within the Council Plan 2025–2029 and has been informed by ongoing community feedback and engagement undertaken throughout 2025/2026.

The 2026/2027 Budget continues to focus on the following key result areas:

- Our Community
- Built and Natural Environment
- Competitive and Innovative Economy
- Governance and Financial Sustainability

This Budget prioritises financial sustainability while continuing to invest in critical infrastructure and community assets. It has been prepared in an environment of increasing financial pressure for local government, driven by escalating costs for fuel, waste, insurance, construction and road materials, alongside constrained and uncertain funding sources available to rural and regional councils.

Community feedback continues to consistently identify road and pedestrian infrastructure as the highest priority for Council investment. In response, the 2026/2027 Budget allocates significant funding toward the maintenance, renewal and reconstruction of sealed and unsealed road works across the municipality. These investments are essential to safety, accessibility, connectivity and the long-term protection of Council’s asset base.

Council remains strongly focused on maximising the efficiency of its available resources. This includes delivering more projects using Council’s own staff, plant and equipment where practical, building internal capability, strengthening project planning, and ensuring value for money is achieved across all service and capital delivery. These measures help Council manage rising costs while maintaining service levels wherever possible.

Despite the funding constraints affecting rural councils, Hindmarsh Shire Council remains committed to actively pursuing State and Federal funding opportunities throughout the year to supplement Council’s own investment in infrastructure, community facilities and economic development initiatives. The 2026/2027 capital works program has been developed to align with confirmed funding, while reserving a small amount of funding to support the co-contribution requirements for capital grants should opportunities arise that align with our strategic priorities.

Tourism and economic development continue to be important contributors to the resilience of Hindmarsh Shire. The Draft Budget supports projects that enhance tourism and recreation infrastructure, strengthen town centres and improve amenity for both residents and visitors, while also supporting local businesses and employment through the delivery of Council grants.

The proposed capital works program places a strong emphasis on asset renewal and preservation, recognising the importance of responsibly managing Council’s extensive infrastructure network. This approach supports long-term financial sustainability and reduces future renewal and maintenance risks.

Key initiatives include reconstruction of a 1.4km section of the Dimboola Minyip Road; construction of a raised pedestrian crossing to improve safety in Hindmarsh Street Dimboola outside the Dimboola Primary School; reconstruction of the Nhill Diapur Road close to the Diapur swamp; reconstruction of the Woorak Ni Ni Lorquon Road between Lorquon Station Road and Marshalls Road; and upgrades to the Dimboola Outdoor Pool.

The Budget proposes a rate increase in accordance with the State Government’s Fair Go Rates System, as determined by the Essential Services Commission. Council has again carefully balanced the need to fund essential services and infrastructure against ongoing cost-of-living pressures being experienced by households and businesses.

Annual property revaluations mean individual rate outcomes may vary. Council recognises that some residents may experience financial hardship and encourages anyone experiencing difficulty paying their rates to contact Council to discuss available support and payment options.

Importantly, the 2026/2027 budget supports the continued delivery of Council’s key strategic documents, including the Council Plan 2025–2029, Long Term Financial Plan 2025–2035 and Workforce Plan 2025–2029, ensuring strong governance, organisational capability and responsible financial management.

We thank our community for their continued engagement and feedback in shaping a Budget that reflects shared priorities and supports a resilient, sustainable future for Hindmarsh Shire.

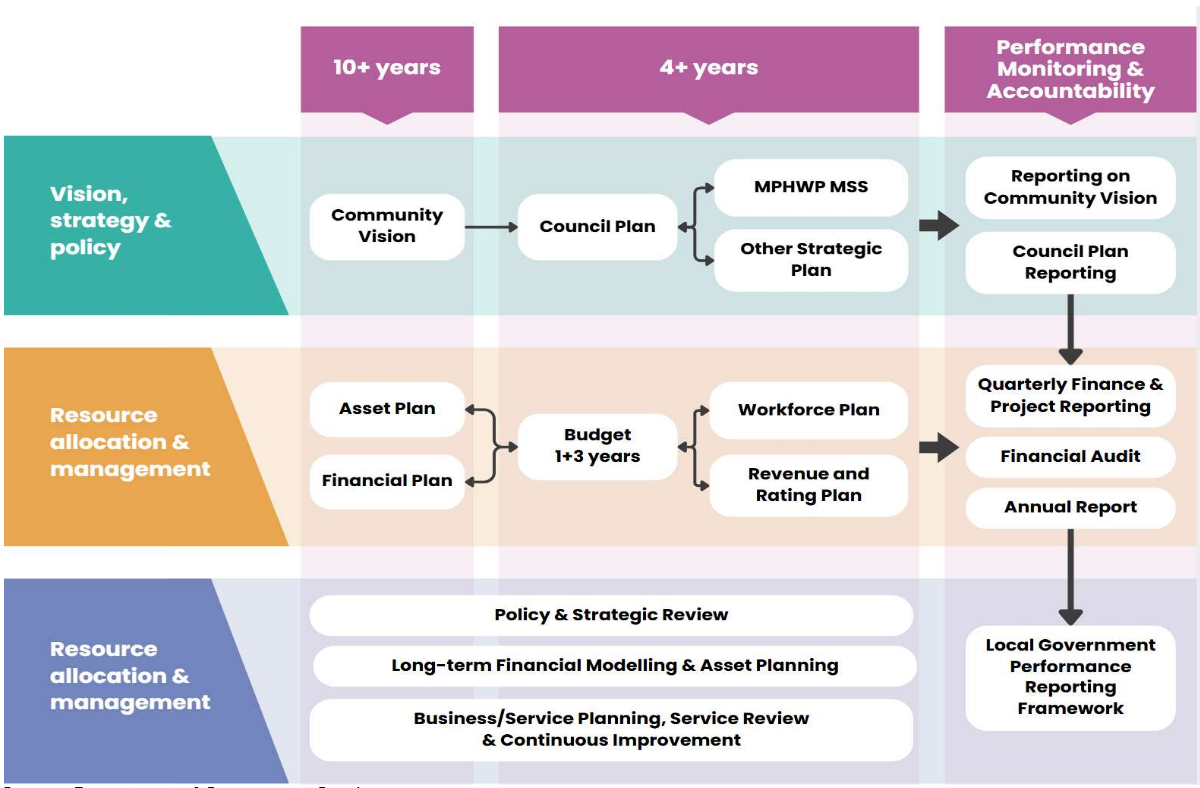
Cr Ron Ismay	Monica Revell
Mayor	***Chief Executive Officer***

1. Link to the Integrated Strategic Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision, Financial Plan and Asset Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

1.1 Legislative planning and accountability framework

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



Source: Department of Government Services

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

1.1.2 Key planning considerations

Service level planning

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

1.2 Our purpose

Our Mission

Our mission is to be leaders in creating:
- positive change
- a safe environment where everyone feels heard and appreciated
- inclusive consultation

Our Values

We value:
- Engaging, listening and meeting people where they are at
- Doing the best we can with the people and funding that we have
- Showing respect and embracing diversity
- Pride in our community and achievements
- Being bold, creative and ambitious

Our Vision

Working together to welcome new possibilities and create vibrant towns, connected communities and opportunities for all.

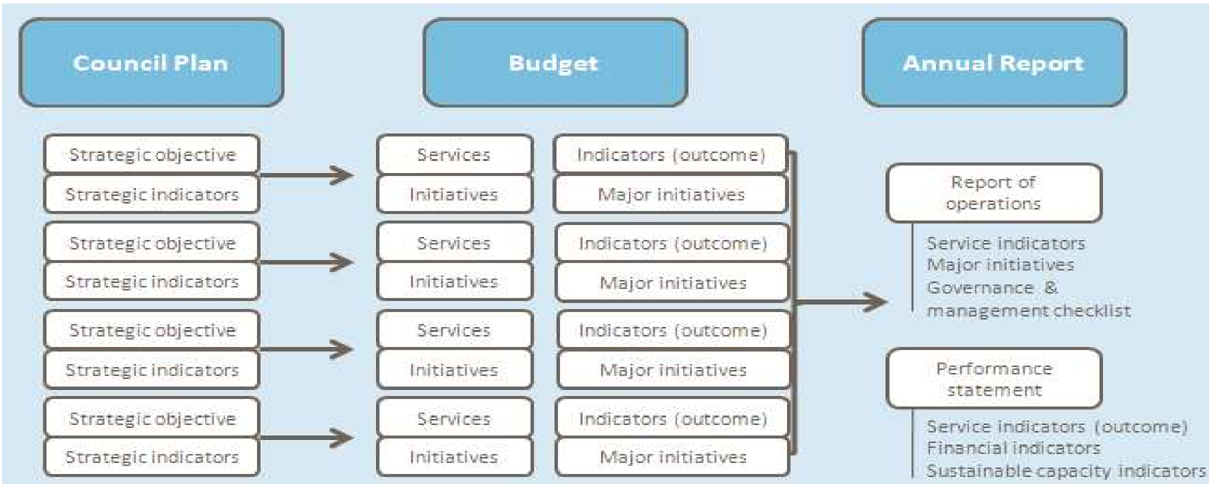
1.3 Strategic objectives

Council delivers services and initiatives under 46 service categories. Each contributes to the achievement of one of the four Key Result Areas (KRA) set out in the Council Plan for the years 2025-2029. The following table lists the four KRA as described in the Council Plan.

Strategic Objective	Description
Our Community	Our community is active, healthy and connected - we *support physical and mental well-being by providing accessible spaces, services and opportunities to connect.* Our towns are inclusive, welcoming and growing - *we celebrate diversity, support newcomers and plan for sustainable population growth.* Our community can access services when and where they need them - *we advocate for and enable access to essential services that support daily life.*
Built and Natural Environment	We care for and connect with our natural environment - *we provide access to nature and manage it for current and future generations.* Our infrastructure supports livability and resilience - *we maintain infrastructure to a sustainable standard and plan for future community needs.* We support development that enhances needs-based growth - *we work to ensure that housing and development in Hindmarsh meets our current and future community needs.*
Competitive and Innovative Economy	Our local businesses are supported to grow - we create conditions that help existing businesses to thrive and new ones to succeed. We attract investment that aligns with community values - *we position Hindmarsh as a region of choice for industries that reflect our identity and increase employment.* We advocate for and support diverse and innovative industries - *we drive economic growth through encouraging diverse and bold investment opportunities.*
Good Governance & Financial Sustainability	We are a transparent and responsive organisation - *we keep our community informed and follow through on commitments.* We engage our community with respect and openness - *we listen well, follow up and value personal interaction.* We manage our resources responsibly and strategically - *we make the most of what we have and invest in what matters most.*

2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2026/2027 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Government Services

2.1 Strategic Objective 1: Our Community

The services, initiatives, major initiatives and service performance indicators for each business area are described over the following pages.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Community Development	Councils Community Development Team works with community groups, organisations and individuals to assist communities reach their aspirations and be healthy, active, and engaged.	Operating Expenditure	252,578	564,044	204,099
		Operating Revenue	247,252	132,024	8,000
		NET Expenses (Revenue)	5,326	432,020	196,099
		Capital Expenditure	187,087	-	-

Initiatives:
- Support and celebrate volunteering and work collaboratively with volunteer groups.
- Provide ongoing financial assistance and operational support for town committees to ensure they remain strong and focused conduits between community and Council and that their statutory obligations are met.
- Work towards outcomes and projects identified and prioritised in Community Action Plans and other strategic community planning documents.
- Establish stronger links with the indigenous community through the Barengi Gadjin Land Council.
- Continue to support the integration of migrants into the community.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Maternal and Child Health Centres	Maintain Maternal and Child Health facilities in Dimboola and Nhill. Council provides support to early years' services through the Municipal Early Years Plan. Council does not provide Maternal and Child Health Services. This service is provided by West Wimmera Health Services in Dimboola, Jeparit, Nhill and Rainbow.	Operating Expenditure	970	1,250	1,250
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	970	1,250	1,250
		Capital Expenditure	-	-	-

Initiatives:
- Support the delivery of Maternal Child Health services through West Wimmera Health Service

Service	Indicator	Performance Measure	Computation
As Council does not have operational control over the delivery of Maternal and Child Health Services, the prescribed indicators for performance and prescribed measures have not been included in this budget.			

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Kindergarten Services	Provision of Kindergarten services in Dimboola, Jeparit, Nhill and Rainbow under contract with Emerge. Council does not directly deliver Kindergarten Services.	Operating Expenditure	153,280	259,070	83,828
		Operating Revenue	440,157	112,154	69,331
		NET Expenses (Revenue)	(286,877)	146,916	14,497
		Capital Expenditure	323,549	51,015	-

Initiatives:
• Support the contracted delivery of kindergarten services in Dimboola, Jeparit, Nhill and Rainbow, and ensure buildings comply with Department of Education and Training regulations.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Youth Services	Improve the wellbeing of and opportunities for youth within the Shire.	Operating Expenditure	161,352	330,519	183,768
		Operating Revenue	134,251	103,000	93,000
		NET Expenses (Revenue)	27,101	227,519	90,768
		Capital Expenditure	-	-	-

Initiatives:
• Facilitation of youth activities including school holiday activities as well as Amplify and Engage! events.
• Broaden the engagement of young people in the Shire and continue to facilitate the Hindmarsh Youth Council.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Aged & Disability Services *	Council's Aged and Disability Services aim to support people to remain socially connected in the community through positive ageing activities.	Operating Expenditure	82,194	103,038	70,412
		Operating Revenue	12,889	(1,700)	2,000
		NET Expenses (Revenue)	69,305	104,738	68,412
		Capital Expenditure	-	-	-

Initiatives:
• Deliver positive ageing services, including events, education and social engagement.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Public Order & Safety	Educate the community about public order and safety and enforce Council's compliance with the local laws when required. Operate the school crossing on the Western Highway in Nhill and maintain school crossings throughout the Shire.	Operating Expenditure	190,763	246,525	191,905
		Operating Revenue	87,197	92,072	92,272
		NET Expenses (Revenue)	103,566	154,453	99,633
		Capital Expenditure	-	-	-

Initiatives:
• Educate the community in responsible pet ownership.
• Education and enforcement in animal control and local laws, with a particular focus on animal registration and littering.
• Operation and maintenance of the animal pound.
• Enforcement of breaches of animal control regulations.
• Assist with the identification and implementation of initiatives that ensures residents' safety and wellbeing are met.
• Continue implementation of Domestic Animal Management Plan.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Health Promotion	To protect and enhance the health of the community.	Operating Expenditure	186,233	218,327	202,019
		Operating Revenue	48,572	39,410	41,130
		NET Expenses (Revenue)	137,661	178,917	160,889
		Capital Expenditure	-	-	-

Initiatives:

• Education and enforcement of the legislative regulations pertaining to food preparation, storage and handling, accommodation houses, hairdressers and other licensed premises.
• Issue permits for the installation of septic tanks.
• Work with communities to educate on and improve environmental health issues.
• Continue to implement Municipal Public Health and Community Wellbeing Plan.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Libraries	Provision of permanent library services in Dimboola and Nhill, and improving services to Jeparit and Rainbow.	Operating Expenditure	245,916	272,628	279,286
		Operating Revenue	139,532	177,107	129,206
		NET Expenses (Revenue)	106,384	95,521	150,080
		Capital Expenditure	30,711	87,301	46,000

Initiatives:

• Support library based initiatives to encourage people to enhance their learning and social connection.

Service	Indicator	Performance Measure	Computation
Libraries	Participation	Library membership	Number of registered library members compared to population

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Arts, Culture and Community Events	Promote and support activities relating to arts, culture and community events throughout the Shire.	Operating Expenditure	93,237	134,035	121,014
		Operating Revenue	20,577	6,700	5,000
		NET Expenses (Revenue)	72,660	127,335	116,014
		Capital Expenditure	-	-	-

Initiatives:

• Promote and support activities during Volunteer Week, Children's Week, Youth Week, and Senior's Week.
• Promote activities to celebrate International Day for People with a Disability and Harmony Day.
• Support community groups to identify external grant opportunities.
• Assist community groups and project working groups to manage and implement projects in accordance with funding agreements.
• Encourage social connectedness through New Resident Meet and Greet Barbecues in Dimboola, Jeparit, Nhill and Rainbow hosted by relevant community groups including Town Advisory Committees, and/or Progress Associations.
• Promote and support regional community events.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Recreation Programs	Providing a range of recreation programs that encourage an active and healthy life.	Operating Expenditure	68,532	100,698	65,843
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	68,532	100,698	65,843
		Capital Expenditure	-	-	-

Initiatives:

• Support from staff to achieve long term infrastructure needs in relation to sports and recreation.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Early Years	Lead a joint effort that will give Hindmarsh children the best start in life, working collaboratively with community and early years providers.	Operating Expenditure	9,523	8,289	7,015
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	9,523	8,289	7,015
		Capital Expenditure	-	-	-

2.2 Strategic Objective 2: Built & Natural Environment

To achieve our KRA **Built and Natural Environment**, our mission is to provide infrastructure essential to support the community; and to protect and enhance our natural environment.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Local Roads & Bridges	Provide safe, all-weather access to residences and allow for efficient transport of goods to and from the Shire. • The aim of the road network is to provide property access for local traffic. Council endeavours to provide all-weather access to existing residential homes and dry weather access roads to non-residential properties. • Council's road network comprises 573 kilometres of sealed roads, 845 kilometres of gravel roads (all-weather) and approximately 1470 kilometres of earth roads (dry-weather only, some contain gravel sections, though not maintained to an all-weather standard). The network also comprises six bridges and a significant number of large culverts. • Department of Transport and Planning is responsible for main roads (arterial roads) including highways and marked routes. Similarly, state government agencies are responsible for roads and tracks within declared parks such as the Little Desert, Big Desert and along the Wimmera River.	Operating Expenditure	6,243,419	5,425,420	5,265,037
		Operating Revenue	1,928,439	1,952,210	2,118,810
		NET Expenses (Revenue)	4,314,980	3,473,210	3,146,227
		Capital Expenditure	2,764,186	4,229,345	4,177,723

Routine Maintenance:
The primary aim of the routine maintenance program is to keep the existing network in a serviceable condition. Council's aim is to conduct inspections and provide maintenance according to the Road Management Plan (RMP) which includes:
• Inspection frequency by road classification;
• Risk assessment and response times;
• Services levels and standards; and
• Assessment with roads hierarchy.
Council will undertake programmed inspections in a timely manner to identify defects. These defects are programmed for repair in accordance with the RMP which take account of the road hierarchy and seriousness of the defect.

In addition, reactive inspections are carried out in response to customer action requests. These inspections are carried out within one week of the request and required repairs scheduled as per the RMP. All customer action requests are co-ordinated through Council's asset management system.

Other activities carried out include:
• Sealed roads - shoulder grading, pavement patching, crack sealing, edge repairs and line-marking.
• Unsealed roads - grading of gravel roads on an annual or as needs basis where funds allow.
• Formed only roads – grading on an as needs priority basis as funds allow (on average once in every 5 years).
• Replacement and maintenance of road signage and guideposts.

Capital Expenditure: (Refer to Capital Works Program for further details)
Council's capital expenditure on road assets is split into two basic categories. These are new/upgrade or renewal.

The majority of Council's capital expenditure is spent on renewal to ensure that the current service levels are maintained. In 2021, Council appointed an external road condition assessor to benchmark the performance of Council's road assets. The results of this assessment determined that the level of expenditure required to maintain the network to a serviceable level is $2.61 million
Council aims to divide the renewal expenditure into the following asset classes:
• Sealed pavement and shoulders - Council's goal is to reconstruct $1,000,000 per year. The average useful life of this asset class is 88 years.
• Bituminous seals - Council's goal is to reseal $630,000 per year. The average useful life of this asset class is 19 years.
• Unsealed roads - Council's goal is to resheet $700,000 per year. The average useful life of this asset class is 30 years.
• Kerbs - Council's goal is to renew kerbs worth $280,000 per year. the average useful life of this asset class is 100 years.
• Bridges - The average useful life of this asset class is 100 years.

Major Initiatives:

• Undertake Unsealed Road Construction, gravel resheets on Perenna Rd, Greigs Rd and Greigs/McKenzie Rds, Patterson Rd, Gierke Rd, Allans Rd, Oak Rd and Teakles Rd;
• Undertake shoulder resheets on Old Minyip Rd, Kiata South Rd, Pigick Bus Route Rd and Salisbury Woorak Rd;
• Undertake sealed road construction including major stabilised patching, Nhill Diapur Rd, Dimboola Minyip Rd, Lorquon Netherby Rd, Pigick Bus Route Rd and Woorak Ni Ni Lorquon Rd;
• Undertake reseals on Rainbow Nhill Rd and Lorquon East Rd.

Service	Indicator	Performance Measure	Computation
Roads	Environment	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.

Additional grants may become available, and natural disaster recovery works may be undertaken during the financial year, however the extent and timing is yet to be determined. Any additional works will be funded/reimbursed by the State/Commonwealth and will not impact on the budgeted result of Council.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Drainage Management	Well maintained, fit for purpose drainage systems within townships.	Operating Expenditure	1,023,156	501,951	556,129
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	1,023,156	501,951	556,129
		Capital Expenditure	12,083	163,655	133,694

Initiatives:
• Maintenance of Council's drainage systems including open drains and culverts, an extensive underground drain network and kerb and channel.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Paths & Trails	Well maintained pedestrian access, including disabled access to critical and popular destinations around our townships.	Operating Expenditure	316,595	314,928	280,527
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	316,595	314,928	280,527
		Capital Expenditure	81,203	307,164	99,859

Initiatives: (Refer to the Capital Works Program for further details).
• Council will inspect and maintain the existing network of 40 kilometres of footpaths in accordance with Council's Road Management Plan.
• Maintenance will include grinding to remove tripping edges and removal of hazards.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Tree Management	Conduct maintenance, inspections and replanting works on Council road reserves, parks and gardens, and recreation reserves.	Operating Expenditure	258,415	371,898	325,178
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	258,415	371,898	325,178
		Capital Expenditure	-	-	-

Initiatives:
• Undertake reactive and programmed inspections in accordance with Council's Road Management Plan in relation to nature strip trees that impede footpaths.
• Trim, remove and replace urban trees as necessary. Maintenance of trees is prioritised to ensure a safe passage for pedestrian, access for vehicle traffic and to protect infrastructure.
• Undertake proactive inspections of trees located in high trafficked areas such as parks and recreation reserves for safety purposes.
• Trim and remove rural trees as necessary for road safety purposes.
• Liaise with Powercor and its agencies in relation to trimming and removal of trees under power lines.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Town Beautification	Maintain and redevelop public open spaces in Dimboola, Jeparit, Nhill and Rainbow.	Operating Expenditure	923,442	1,064,813	918,410
		Operating Revenue	29,155	6,520	10,000
		NET Expenses (Revenue)	894,287	1,058,293	908,410
		Capital Expenditure	94,343	158,334	-

Initiatives:
- Mechanical street sweeping of commercial and urban areas eight times per year.
- Cleaning and maintenance of 18 public toilets located within the four towns.
- Maintenance of grassed parks and open spaces to enhance the amenity of each town.
- Delivery of reactive and programmed inspections in relation to Council-controlled playgrounds.
- Maintenance of playground equipment and soft fall at the 15 playgrounds within the four towns.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Council Buildings	Maintenance, renewal and upgrade of Council-owned and controlled community buildings.	Operating Expenditure	640,464	857,789	1,023,862
		Operating Revenue	1,189	1,700	1,750
		NET Expenses (Revenue)	639,275	856,089	1,022,112
		Capital Expenditure	24,787	250,000	150,000

Initiatives:
- Maintenance of all Council owned and controlled buildings.
- Inspections and safety audits of buildings.
- Implementation and monitoring of hire agreements for buildings.
- Continue to promote the Nhill Memorial Community Centre.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Recreation Facilities	Maintenance, renewal and upgrade of Council owned and controlled recreational land, buildings and facilities. Council also supports groups that undertake these activities on behalf of Council.	Operating Expenditure	1,983,520	1,141,428	788,789
		Operating Revenue	329,001	617,670	420,500
		NET Expenses (Revenue)	1,654,519	523,758	368,289
		Capital Expenditure	2,042,856	1,601,027	430,000

Initiatives:
- Maintenance of Council-owned and controlled recreational buildings and facilities.

Major Initiatives:
- Improvements to Dimboola Pool.

Service	Indicator	Performance Measure	Computation
Aquatic Facilities	Environment	Health inspections of council registered aquatic facilities	number of inspections of Council registered category 1 aquatic facilities / Number of Council registered category 1 aquatic facilities

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Waste Management	Management of Council's transfer stations and collection and disposal of domestic waste and recyclables across the Shire.	Operating Expenditure	1,775,675	1,921,636	1,862,718
		Operating Revenue	1,521,913	1,506,343	1,568,440
		NET Expenses (Revenue)	253,762	415,293	294,278
		Capital Expenditure	-	-	300,000

Initiatives:
- Weekly kerbside collection of garbage bins.
- Fortnightly kerbside collection of recycle bins.
- Twelve weekly kerbside collection of glass bins for residents.
- Manage the operations of transfer stations.
- Regular removal of litter from commercial and urban areas.
- One free green waste month per year.

Major Initiatives:
- Processing unit for FOGO at Dimboola Transfer Station.

Service	Indicator	Performance Measure	Computation
Waste Management	Environment	Kerbside collection waste to landfill	Waste in tonnage collected from kerbside collection services sent to landfill / number of serviced properties

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Quarry Operations	Management of Council-owned and controlled quarries and gravel pits for extraction of gravel for road making.	Operating Expenditure	234,986	249,854	278,353
		Operating Revenue	245,539	100,000	130,000
		NET Expenses (Revenue)	(10,553)	149,854	148,353
		Capital Expenditure	-	-	-

Initiatives:
- Coordinate the timely extraction and crushing of suitable quarry materials to ensure sufficient quantities are available for Council's maintenance and capital projects.
- Ensure quarries are operated and rehabilitated in line with work authority guidelines and statutory obligations.
- Researching and exploring new gravel supplies.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Waterway Management	Management of Council-controlled waterways including weir pools and lakes.	Operating Expenditure	27,564	31,478	52,151
		Operating Revenue	-	34,687	-
		NET Expenses (Revenue)	27,564	(3,209)	52,151
		Capital Expenditure	1,626	35,000	-

Initiatives:
- Maintenance of navigational aids on Council-controlled waterways including Dimboola and Jeparit weir pools and Lake Hindmarsh.
- Implement management arrangements for the Dimboola and Jeparit weirs.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Environmental Management	Manage, protect and enhance Council's natural assets in conjunction with Government departments and environmental groups.	Operating Expenditure	222,778	260,715	254,464
		Operating Revenue	122,911	163,297	153,320
		NET Expenses (Revenue)	99,867	97,418	101,144
		Capital Expenditure	-	-	-

Initiatives:
• Continue to work with local Landcare groups.
• Host Hindmarsh Landcare Facilitator role.
• Implement Council's Roadside Management Strategy.
• Work with Landcare Groups on pest plants and pest animals.
• Explore innovative waste management options for green waste.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Fire Prevention	Identification of potential fire hazards and prevention of loss of life and property caused by fire.	Operating Expenditure	110,282	132,597	133,753
		Operating Revenue	11,856	36,000	23,500
		NET Expenses (Revenue)	98,426	96,597	110,253
		Capital Expenditure	-	-	-

Initiatives:
• Conduct annual inspections of properties that may pose a fire risk.
• Issue notices to property owners to remove potential fire risks.
• Slashing or spraying of roadsides to reduce fire hazards.
• Review the Municipal Fire Management Plan.

2.3 Strategic Objective 3: Competitive and Innovative Economy

To achieve our KRA **Competitive and Innovative Economy**, our mission is to foster a sustainable and diversified local economy where economic growth is encouraged and supported.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Economic Development	Facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for residents to access employment.	Operating Expenditure	163,571	172,262	190,816
		Operating Revenue	(43,335)	3,000	3,000
		NET Expenses (Revenue)	206,906	169,262	187,816
		Capital Expenditure	1,200	50,000	141,000

Initiatives:
- Implementation of Hindmarsh Economic Development Strategy.
- Represent Council at local, regional and state shows and expos in order to market the Shire’s liveability, tourism assets and opportunities.
- Support local business associations and local businesses.
- Membership of Rural Councils Victoria.
- Support and promote caravan and camping accommodation within the Shire.
- Provide support and advocate on behalf of newly migrated residents.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Tourism	To develop a thriving Wimmera Mallee Tourism industry predominantly based on, but not limited to, the Shire’s heritage and environmental assets.	Operating Expenditure	330,818	313,407	222,845
		Operating Revenue	1,280,991	280,713	-
		NET Expenses (Revenue)	(950,173)	32,694	222,845
		Capital Expenditure	1,305,504	774,623	10,000

Initiatives:
- Work collaboratively with Grampians Wimmera Mallee Tourism and Hindmarsh Visitor Information Centre Volunteers.
- Assist community based groups and project working groups to manage projects promoting tourism growth.
- Work with Yurunga Homestead and Wimmera Mallee Pioneer Museum Committees of Management to assist them to promote and market their respective assets in order for them to realise their tourism potential.
- Support innovative community-driven events and festivals that stimulate growth in the region.
- Continue to replace old town entry and tourism signs with newly designed signs.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Private Works	• Provision of private civil works services. • Provide quotations for private works undertaken by Council’s works department to residents, contractors and other authorities. • Potential private works include grading of farm driveways, grading of fence lines, construction of driveway cross-overs, and supply of labour, plant and materials. • Private works also include repair to Council's infrastructure caused by repair work to third party assets.	Operating Expenditure	252,097	415,767	51,221
		Operating Revenue	226,771	2,367,831	30,000
		NET Expenses (Revenue)	25,326	(1,952,064)	21,221
		Capital Expenditure	-	3,000	-

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Caravan Parks and Camping Grounds	Maintenance, renewal and upgrade of Council Caravan Parks and Camping Grounds.	Operating Expenditure	1,167,038	1,173,183	1,197,051
		Operating Revenue	1,427,440	1,649,954	1,510,000
		NET Expenses (Revenue)	(260,402)	(476,771)	(312,949)
		Capital Expenditure	141,459	512,835	-

Initiatives:
- Maintenance and enhancement of buildings and grounds at Council Holiday Parks parks and camping grounds.
- Continue the implementation of the Holiday Park masterplans.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Land Use Planning	To ensure that any development that occurs in Hindmarsh Shire is carried out in accordance with relevant planning policies, principals and controls.	Operating Expenditure	254,763	329,378	141,171
		Operating Revenue	64,526	39,550	33,500
		NET Expenses (Revenue)	190,237	289,828	107,671
		Capital Expenditure	-	-	-

Initiatives:
- Provide customers with advice on planning scheme requirements.
- Prepare and assess planning scheme amendments and consider planning permit applications.
- Represent Council at Panel Hearings and at Victorian Civil and Administrative Tribunal.
- Undertake planning scheme compliance checks when necessary.
- Process subdivisions and planning certificates.

Service	Indicator	Performance Measure	Computation
Statutory Planning	Responsiveness	Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / number of planning application decisions made

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Building Control	To provide statutory and private building services to the community	Operating Expenditure	229,517	222,796	267,381
		Operating Revenue	29,801	28,500	31,500
		NET Expenses (Revenue)	199,716	194,296	235,881
		Capital Expenditure	-	-	-

Initiatives:
- Carry out Council's statutory private building requirements.
- Issuing of building permits and certificates.
- Receipt and recording of building permits undertaken by private building surveyors.
- Undertake building enforcement and compliance checks.
- Provision of reports to the Building Control Commission.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Aerodrome	Manage and maintain the Nhill Aerodrome	Operating Expenditure	82,461	105,194	72,826
		Operating Revenue	60,694	5,000	5,000
		NET Expenses (Revenue)	21,767	100,194	67,826
		Capital Expenditure	238,585	-	40,000

Initiatives:
- Scheduled inspections and maintenance at the Nhill Aerodrome.
- Provide support to the Nhill Aerodrome Masterplan Advisory Committee to update and implement the Nhill Aerodrome Master Plan.

Major Initiatives:
- Contribution to support the Nhill Aviation Heritage Centre expansion

2.4 Strategic Objective 4: Good Governance and Financial Sustainability

To achieve our KRA **Good Governance and Financial Sustainability**, our mission is to promote user friendly services to ensure transparency, good governance and financial sustainability, and to advance gender equality, equity and inclusion for all.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Civic Governance & Leadership	To ensure that Council provides effective leadership and that its decisions are transparent, inclusive and based on sound recommendations and advice.	Operating Expenditure	1,138,486	1,638,386	1,783,219
		Operating Revenue	-	500	-
		NET Expenses (Revenue)	1,138,486	1,637,886	1,783,219
		Capital Expenditure	-	-	-

Initiatives:
- Management support for the Mayor and Council.
- Regular media releases and newsletters to inform the community of current issues.
- Lobbying of politicians and government departments.
- Collaboration with neighbouring Councils through the Wimmera Southern Mallee Council Alliance.
- Advocacy on behalf of the community on key local government issues.
- Memberships include Municipal Association of Victoria, and Rural Council Victoria.
- Community Satisfaction Survey.

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

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Customer Service Centre	Operation and maintenance of customer service centres to provide facilities from which Council can efficiently deliver services to the community. Provision of information to ratepayers and the general public on a broad range of services provided by Council and other government agencies.	Operating Expenditure	452,109	430,326	456,711
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	452,109	430,326	456,711
		Capital Expenditure	67,365	38,598	5,000

Initiatives:
- Responsive customer services to community through telephone, in person and email.
- Seek improvement in the community satisfaction survey conducted annually.
- Provision of licensing and registration services on behalf of VicRoads.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Council Elections	Efficient and effective running of Elections by the Victorian Electoral Commission on behalf of Council.	Operating Expenditure	97,430	17,779	13,675
		Operating Revenue	6,249	4,000	-
		NET Expenses (Revenue)	91,181	13,779	13,675
		Capital Expenditure	-	-	-

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Financial Management	To ensure the efficient and effective allocation of resources through sound financial planning and management that secures the long term financial viability of the municipality.	Operating Expenditure	427,708	474,203	535,999
		Operating Revenue	9,478,648	5,275,041	6,538,752
		NET Expenses (Revenue)	(9,050,940)	(4,800,838)	(6,002,753)
		Capital Expenditure	-	228,648	-

Initiatives:
- Preparation of Council's annual budget, including the capital works budget, and refinement of Council's 10 year financial plan to aide in Council's long term financial sustainability.
- Preparation of Council's Annual Financial Report.
- Preparation of management reports to Council and Senior Managers.
- Support of the internal and external audit functions.
- Continued lobbying of governments for additional funding and resources.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Rating and Valuations	Management of Council's rating system, including valuation of properties and the levying of rates and charges.	Operating Expenditure	220,163	301,250	340,210
		Operating Revenue	8,718,501	9,027,129	9,222,496
		NET Expenses (Revenue)	(8,498,338)	(8,725,879)	(8,882,286)
		Capital Expenditure	-	-	-

Initiatives:
- Review and implementation of Council's Rating Plan.
- Maintenance of property and valuation records, including supplementary valuations.
- Administering Pensioner rate concessions on behalf of the State Government.
- Issue of quarterly Rates and Valuations notices.
- Collection of rates and legal action where necessary.
- Collection and remittance of the State Governments Emergency Services and Volunteer Fund Levy.
- Issue of Land Information Certificates.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Records Management	Effective and efficient recording, storage, retrieval and disposal of records in line with the standards of the Public Records Office of Victoria.	Operating Expenditure	89,840	62,562	68,314
		Operating Revenue	-	-	100
		NET Expenses (Revenue)	89,840	62,562	68,214
		Capital Expenditure	-	-	-

Initiatives:
- Further enhance the MagiQ records module.
- Provide training and development for staff to implement further efficiencies and features in the records management system.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Information Technology	Using Information Technology as a tool to connect with the community and provide efficient and effective services.	Operating Expenditure	382,675	590,161	563,781
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	382,675	590,161	563,781
		Capital Expenditure	68,348	85,000	85,000

Major Initiatives:
- Continue the collaboration with neighboring Councils in the Rural Council's Transformation Project.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Risk Management	Monitor and manage Council's risks in relation to operations, employment and infrastructure.	Operating Expenditure	608,310	788,850	900,250
		Operating Revenue	64,907	10,000	10,000
		NET Expenses (Revenue)	543,403	778,850	890,250
		Capital Expenditure	-	-	-

Initiatives:
- Monitor and review the Risk Register.
- Regular review of the risks and control measures by Senior Management.
- Ensuring that Council's assets and interests are insured adequately against risk.
- Management of WorkCover Authority insurance and work place injury claims.
- Advise staff and contractors in relation to Workplace Health and Safety.
- Ensure that Council is aware of, and complies with, all of its statutory obligations.
- Integrate risk management into all Council projects, conducting risk assessments at the strategic, planning and implementation stages.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Project and Contract Management	Preparation of contract specifications, administration of tender processes and management of Council's contracted services.	Operating Expenditure	171,908	335,241	360,336
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	171,908	335,241	360,336
		Capital Expenditure	-	-	-

Initiatives:
• Tender preparation and specification development.
• Supervision and management of contracted Council services.
• Ensure that Council's tendering processes (including awarding of tenders and appointment of contractors) comply with Council purchasing policies and statutory obligations.
• Ensure value for money and best products are achieved.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Payroll and Human Resources Services	Provision of payroll services to Council employees and the provision of Human Resources services to management.	Operating Expenditure	344,741	392,846	379,760
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	344,741	392,846	379,760
		Capital Expenditure	-	-	-

Initiatives:
• Review payroll processes for employees.
• Ensure compliance with legislation and Council's Enterprise Agreement.
• Support and promote work experience, apprenticeships and cadetships.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Emergency Management	Provide support to the community in the areas of emergency preparedness, emergency response and emergency recovery.	Operating Expenditure	181,745	60,697	72,100
		Operating Revenue	36,543	26,700	-
		NET Expenses (Revenue)	145,202	33,997	72,100
		Capital Expenditure	-	-	-

Initiatives:
• Training for staff undertaking emergency management roles.
• Actively participate in the Wimmera Emergency Management Cluster with Horsham Rural City Council, Yarriambiack Shire Council, and West Wimmera Shire Council.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Depots & Workshops	Operation of Council's depots and workshops including the provision of heavy plant and equipment.	Operating Expenditure	2,883,758	2,198,191	2,551,448
		Operating Revenue	-	-	-
		NET Expenses (Revenue)	2,883,758	2,198,191	2,551,448
		Capital Expenditure	737,651	1,546,917	564,000

Initiatives:
• Securely house plant, equipment and materials.
• Provide a base for the outdoor staff.
• Provide a location to carry out maintenance and repairs of Council’s plant and equipment.
• Purchase and maintain plant and equipment to enable the delivery of works.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Asset Management	Provision of skills, resources and systems to ensure the most efficient and effective management of Council's assets. • Ensure that Council targets the correct level of asset expenditure to achieve and maintain the desired levels of service into the foreseeable future. • Ensure that Council's asset renewal expenditure targets the most critical assets. • Provide regular condition and defect audits of Council's assets to ensure safety and levels of service are maintained. • Provide Council's asset valuations.	Operating Expenditure	369,053	337,233	184,104
		Operating Revenue	4,619	3,000	3,000
		NET Expenses (Revenue)	364,434	334,233	181,104
		Capital Expenditure	-	-	-

Initiatives:
• Continued review of Council's roads hierarchy and Road Management Plan.
• Management and maintenance of Council's electronic asset management system. The system is used as a repository for infrastructure asset data, and used to manage asset related inspections and corrective actions, and customer action requests.
• Further develop Council's electronic asset management system to store and manage all of Council's asset related data.
• Protect and monitor Council's assets in relation to private works including:
  o Inspections
  o Road Opening Permits
  o Act as a planning referral body
• An asset inspection program which includes:
  o Up to three (3) road inspections per year (including a night time inspection);
  o Monthly inspections of kindergartens, playgrounds, exercise equipment and skate parks across the four (4) towns;
  o Swimming pool inspections four (4) times per year;
  o Six (6) bridge and numerous car park inspections twice per year;
  o 542 Fire Plug inspections annually;
  o Tree inspections twice per year in high use public areas; and
  o Reactive inspections as a result of Customer Action Requests.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Fleet Management	Ensure that Council's vehicle fleet is managed, maintained and replaced in the most efficient and efficient way possible.	Operating Expenditure	366,248	286,458	125,191
		Operating Revenue	77,093	60,000	60,000
		NET Expenses (Revenue)	289,155	226,458	65,191
		Capital Expenditure	373,270	233,500	253,000

Initiatives:
• Timely maintenance of fleet vehicles.
• Purchase and replacement of fleet vehicles in accordance with Council policy.

Service area	Description of services provided		2024/25 Actual	2025/26 Forecast	2026/27 Budget
Accounts	Receival of payments from debtors in an efficient and timely manner.	Operating Expenditure	78,183	93,161	115,287
		Operating Revenue	16,143	-	-
		NET Expenses (Revenue)	62,040	93,161	115,287
		Capital Expenditure	-	-	-

Initiatives:
• Monthly invoicing of accounts.
• Ensure Council's Outstanding Debtor are followed up in a timely manner.
• Regular reports to management on outstanding debtors.Maintenance of secure payment systems and processes.
• Payment of invoices in accordance with Council's payment terms (within 30 days).
• All payments to be made via EFT or Direct Credit.

2.5 Reconciliation with budgeted operating result

	Net Cost	Expenditure	Revenue
Our Community	(975,500)	1,415,439	439,939
Built & Natural Environment	(7,313,021)	11,739,341	4,426,320
Competitive & Innovative Economy	(525,311)	2,138,311	1,613,000
Good Governance & Financial Sustainability	(3,171,973)	8,450,385	5,278,412
Total	**(11,985,805)**	**23,743,476**	**11,757,671**

Deficit before funding sources	**(11,985,805)**
Funding sources added in:	
Rates and charges revenue	9,222,496
Waste charge revenue	1,333,440
Total funding sources	**10,555,936**
Operating surplus/(deficit) for the year	**(1,429,869)**

3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2026/27 has been supplemented with projections to 2029/30

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

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

Comprehensive Income Statement

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Income / Revenue						
Rates and charges	4.1.1	10,344	**10,630**	10,921	11,190	11,465
Statutory fees and fines	4.1.2	180	**162**	166	170	175
User fees	4.1.3	2,186	**1,879**	1,926	1,974	2,023
Grants - operating	4.1.4	3,561	**6,194**	6,278	6,435	6,596
Grants - capital	4.1.4	6,733	**2,519**	1,902	1,902	1,902
Contributions - monetary	4.1.5	33	**7**	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		125	**320**	133	137	141
Share of net profits (or loss) of associates and joint ventures		17	**-**	-	-	-
Other income	4.1.6	601	**493**	391	358	312
Total income / revenue		**23,780**	**22,204**	**21,717**	**22,166**	**22,614**
Expenses						
Employee costs	4.1.7	9,909	**9,914**	10,016	10,305	10,606
Materials and services	4.1.8	7,522	**6,020**	6,296	6,749	6,948
Depreciation	4.1.9	5,942	**6,195**	6,356	6,512	6,670
Other expenses	4.1.10	1,800	**1,504**	1,542	1,581	1,620
Total expenses		**25,172**	**23,633**	**24,210**	**25,147**	**25,844**
Surplus/(deficit) for the year		**(1,392)**	**(1,430)**	**(2,493)**	**(2,982)**	**(3,230)**
Total comprehensive result		**(1,392)**	**(1,430)**	**(2,493)**	**(2,982)**	**(3,230)**

Balance Sheet

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Assets						
Current assets						
Cash and cash equivalents		7,153	**5,535**	5,013	3,953	2,747
Trade and other receivables		1,574	**1,349**	1,377	1,395	1,413
Inventories		117	**119**	119	119	119
Other assets		160	**130**	130	130	130
Total current assets	4.2.1	**9,004**	**7,133**	**6,639**	**5,597**	**4,409**
Non-current assets						
Trade and other receivables		174	**174**	174	174	174
Property, infrastructure, plant & equipment		287,587	**287,827**	285,801	283,879	281,844
Total non-current assets	4.2.1	**287,760**	**288,001**	**285,975**	**284,053**	**282,018**
Total assets		**296,764**	**295,134**	**292,614**	**289,650**	**286,427**
Liabilities						
Current liabilities						
Trade and other payables		735	**485**	444	462	469
Trust funds and deposits		142	**121**	121	121	121
Unearned income		-	**-**	15	15	15
Provisions		2,245	**2,294**	2,294	2,294	2,294
Total current liabilities	4.2.2	**3,121**	**2,900**	**2,874**	**2,892**	**2,899**
Non-current liabilities						
Provisions		513	**533**	533	533	533
Total non-current liabilities	4.2.2	**513**	**533**	533	533	533
Total liabilities		**3,634**	**3,433**	**3,407**	**3,425**	**3,432**
Net assets		**293,130**	**291,701**	**289,207**	**286,225**	**282,995**
Equity						
Accumulated surplus		82,946	**81,516**	79,023	76,041	72,811
Reserves		210,184	**210,184**	210,184	210,184	210,184
Total equity		**293,130**	**291,701**	**289,207**	**286,225**	**282,995**

Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000
2026 Forecast Actual				
Balance at beginning of the financial year		294,522	84,338	210,184
Surplus/(deficit) for the year		(1,392)	(1,392)	-
Balance at end of the financial year		**293,131**	**82,946**	**210,184**
2027 Budget				
Balance at beginning of the financial year		**293,131**	**82,946**	**210,184**
Surplus/(deficit) for the year		**(1,430)**	**(1,430)**	**-**
Balance at end of the financial year	4.3.2	**291,701**	**81,516**	**210,184**
2028				
Balance at beginning of the financial year		**291,700**	81,516	210,184
Surplus/(deficit) for the year		**(2,493)**	(2,493)	-
Balance at end of the financial year		**289,207**	**79,023**	**210,184**
2029				
Balance at beginning of the financial year		**289,207**	79,023	210,184
Surplus/(deficit) for the year		**(2,982)**	(2,982)	-
Balance at end of the financial year		**286,225**	**76,041**	**210,184**
2030				
Balance at beginning of the financial year		**286,225**	76,041	210,184
Surplus/(deficit) for the year		**(3,230)**	(3,230)	-
Balance at end of the financial year		**282,995**	**72,811**	**210,184**

Statement of Cash Flows

For the four years ending 30 June 2030

	Notes	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
		Inflows (Outflows)	**Inflows (Outflows)**	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		10,294	**10,619**	10,893	11,172	11,446
Statutory fees and fines		51	**152**	166	170	175
User fees		2,235	**2,154**	1,926	1,974	2,023
Grants - operating		5,279	**6,190**	6,278	6,435	6,596
Grants - capital		5,016	**2,522**	1,902	1,902	1,902
Contributions - monetary		33	**7**	-	-	-
Interest received		380	**330**	224	192	148
Other receipts		237	**163**	167	166	164
Employee costs		(9,863)	**(9,868)**	(10,015)	(10,306)	(10,606)
Materials and services		(9,459)	**(7,773)**	(7,864)	(8,312)	(8,561)
Net cash provided by/(used in) operating activities	4.4.1	4,203	**4,497**	3,676	3,393	3,288
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(10,356)	**(6,435)**	(4,331)	(4,590)	(4,635)
Proceeds from sale of property, infrastructure, plant and equipment		125	**320**	133	137	141
Net cash provided by/ (used in) investing activities	4.4.2	(10,231)	**(6,115)**	(4,198)	(4,453)	(4,494)
Net increase/(decrease) in cash & cash equivalents		**(6,028)**	**(1,618)**	**(522)**	**(1,060)**	**(1,206)**
Cash and cash equivalents at the beginning of the financial year		**13,181**	**7,153**	**5,535**	**5,013**	**3,953**
Cash and cash equivalents at the end of the financial year		**7,153**	**5,535**	**5,013**	**3,953**	**2,747**

Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Projections 2027/28 $'000	2028/29 $'000	2029/30 $'000
Property						
Land		-	-	-	-	-
Total land		-	-	-	-	-
Buildings		966	150	250	250	250
Total buildings		**966**	**150**	**250**	**250**	**250**
Total property		**966**	**150**	**250**	**250**	**250**
Plant and equipment						
Plant, machinery and equipment		1,618	717	1,000	1,200	1,000
Fixtures, fittings and furniture		56	5	5	5	5
Computers and telecommunications		85	85	75	75	75
Library books		40	46	40	40	40
Total plant and equipment		**1,799**	**853**	**1,120**	**1,320**	**1,120**
Infrastructure						
Roads		4,229	4,178	1,766	1,801	1,947
Bridges		-	-	330	337	364
Footpaths and cycleways		310	100	535	545	590
Drainage		164	134	330	337	364
Other infrastructure		2,888	1,021	-	-	-
Total infrastructure		**7,591**	**5,432**	**2,961**	**3,020**	**3,265**
Total capital works expenditure	4.5.1	**10,356**	**6,435**	**4,331**	**4,590**	**4,635**
Represented by:						
New asset expenditure		1,855	300	-	-	-
Asset renewal expenditure		7,687	5,945	4,331	4,590	4,635
Asset expansion expenditure		-	40	-	-	-
Asset upgrade expenditure		815	150	-	-	-
Total capital works expenditure	4.5.1	**10,356**	**6,435**	**4,331**	**4,590**	**4,635**
Funding sources represented by:						
Grants		5,388	2,684	1,902	1,902	1,902
Contributions		33	-	-	-	-
Council cash		4,935	3,751	2,429	2,688	2,733
Total capital works expenditure	4.5.1	**10,356**	**6,435**	**4,331**	**4,590**	**4,635**

Statement of Human Resources

For the four years ending 30 June 2030

	Forecast Actual	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
	$'000	$'000	$'000	$'000	$'000
Staff expenditure					
Employee costs - operating	9,909	**9,914**	10,016	10,305	10,606
Employee costs - capital	1,220	**1,135**	1,170	1,205	1,241
Total staff expenditure	11,129	**11,049**	11,186	11,510	11,847
	FTE	**FTE**	FTE	FTE	FTE
Staff numbers					
Employees	99.9	**99.9**	99.9	99.9	99.9
Total staff numbers	99.9	**99.9**	99.9	99.9	99.9

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

Department	Budget	Comprises		
		Permanent		Casual
	2026/27	Full Time	Part time	
	$'000	$'000	$'000	$'000
Civic Governance	**809**	809	-	-
Corprate and Community Services	**3,986**	2,704	810	472
Infrastructure	**5,120**	4,409	647	63
Total permanent staff expenditure	**9,914**	7,922	1,457	535
Capitalised labour costs	**1,135**			
Total expenditure	**11,049**			

A summary of human resources operational expenditure categorised according to the funding source is included below:

Department	Budget 2026/27 $'000
Total permanent staff expenditure - Council Funded	**8,675**
Total permanent staff expenditure - Grant Funded	**557**
Total permanent staff expenditure - Holiday Parks	**682**
	9,914

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

Department	Budget	Comprises		
		Permanent		Casual
	2026/27	Full Time	Part time	
Civic Governance	**3.0**	3.00	-	-
Corporate and Community Services	**36.2**	22.00	8.70	5.46
Infrastructure	**60.8**	54.00	6.00	0.75
Total staff	**99.9**	79.00	14.70	6.21

4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

As per the *Local Government Act 2020* , Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period.

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

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 2.75% in line with the rate cap.

This will raise total rates and charges for 2026/27 to *$10,629,568.*

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

	2025/26 Forecast Actual $'000	2026/27 Budget $'000	Change $'000	%
General rates*	8,141	**8,363**	222	**2.73%**
Municipal charge*	765	**773**	8	**1.08%**
Service rates and charges	1,293	**1,333**	40	**3.09%**
Revenue in lieu of rates	145	**160**	15	**10.34%**
Total rates and charges	**10,344**	**10,630**	**285**	**2.76%**

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

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

Type or class of land	2025/26 cents/$CIV*	2026/27 cents/$CIV*	Change
General rate for rateable residential properties	0.0019954	**0.0020680**	**3.64%**
General rate for rateable farm land	0.0017958	**0.0018612**	**3.64%**
General rate for rateable industial & commercial properties	0.0017958	**0.0018612**	**3.64%**
General rate for recreational & cultural land	0.0009977	**0.0010340**	**3.64%**
General rat for urban vacant land	0.0039907	**0.0041360**	**3.64%**

(Use CIV or NAV depending on the valuation basis used by the Council)*

4.1.1(c) The estimated total amount to be raised by general rates in relation to each type or class of land, and the estimated total amount to be raised by general rates, compared with the previous financial year

Type or class of land	2025/26	2026/27	Change	
	$'000	$'000	$'000	%
Residential	1,226	**1,288**	62	**5.06%**
Farm	6,729	**6,864**	135	**2.00%**
Commercial & Industrial	134	**155**	22	**16.19%**
Recreational & cultural	3	**3**	0	**5.18%**
Urban vacant land	50	**53**	3	**5.76%**
Total amount to be raised by general rates	8,141	8,363	222	**2.72%**

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

Type or class of land	2025/26	2026/27	Change	
	$'000	$'000	$'000	%
Residential	2,593	**2,604**	11	**0.42%**
Farm	2,121	**2,126**	5	**0.24%**
Commercial & Industrial	325	**324**	(1)	**-0.31%**
Recreational & cultural	15	**15**	-	**0.00%**
Urban vacant land	169	**175**	6	**3.55%**
Total number of assessments	**5,223**	**5,244**	**21**	**0.40%**

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

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

Type or class of land	2025/26	2026/27	Change	
	$'000	$'000	$'000	%
Residential	608,705	**621,291**	12,586	**2.07%**
Farm	3,747,809	**3,688,559**	(59,251)	**-1.58%**
Commercial & Industrial	74,683	**83,444**	8,761	**11.73%**
Recreational & cultural	3,038	**3,143**	105	**3.46%**
Urban vacant land	12,499	**12,614**	115	**0.92%**
Total value of land	**4,446,734**	**4,409,050**	**(37,684)**	**-0.85%**

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

Type of Charge	Per Rateable Property 2025/26	Per Rateable Property 2026/27	Change	
	$	$	$	%
Municipal	205	**205**	-	**0.00%**

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

Type of Charge	2025/26	2026/27	Change	
	$'000	$'000	$'000	%
Municipal	765	**773**	8	**1.04%**

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year and detailed disclosure of the actual service/s rendered for the amount levied

Type of Charge	Per Rateable Property 2025/26	Per Rateable Property 2026/27	Change	
	$'000	$'000	$'000	%
Kerbside waste/recycling collection charge	478	**480**	2	**0.42%**
Total	**478**	**480**	**2**	**0.42%**

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

Type of Charge	2025/26	2026/27	Change	
	$'000	$'000	$'000	%
Kerbside collection & recycling	1,293	**1,333**	40	**3.09%**
Total	**1,293**	**1,333**	**40**	**3.09%**

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

	2025/26	2026/27	Change	
	$'000	$'000	$'000	%
General rates	8,141	**8,363**	222	**2.73%**
Municipal charge	765	**773**	8	**1.04%**
Kerbside collection & recycling	1,293	**1,333**	40	**3.13%**
Windfarm in lieu of rates	145	**160**	15	**10.34%**
Total Rates and charges	**10,344**	**10,630**	**285**	**2.76%**

4.1.1(l) Fair Go Rates System Compliance

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

	2025/26	2026/27
Total Rates	$ 8,132	$ 8,363
Number of rateable properties	5,197	5,244
Base Average Rate	1.564754666	1.594749809
Maximum Rate Increase (set by the State Government)	**3.00%**	**2.75%**
Capped Average Rate	$ 1,712	$ 1,742
Maximum General Rates and Municipal Charges Revenue	$ 8,904	$ 9,144
Budgeted General Rates and Municipal Charges Revenue	$ 8,898	$ 9,134
Budgeted Supplementary Rates	$ -	$ -
Budgeted Total Rates and Municipal Charges Revenue	$ 8,898	$ 9,134

4.1.1(m) Any significant changes that may affect the estimated amounts to be raised by rates and charges

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

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

4.1.1(n) Differential rates

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

- A general rate of 0.20680% (0.0020680 cents in the dollar of CIV) for all residential propertis;
- A general rate of 0.18612% (0.0018612 cents in the dollar of CIV) for all farming properties
- A general rate of 0.118612% (0.0018612 cents in the dollar of CIV) for all Business, Industrial & Commercial properties
- A general rate of 0.10340% (0.0010340 cents in the dollar of CIV) for all recreation and cultural land
- A general rate of 0.41360% (0.0041360 cents in the dollar of CIV) for all urban vacant land.

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

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

The farm rate was proposed to encourage farming and to provide moderate rate relief to famers whose property values have remained high despite dramatic falls in farm incomes over a sustained period of time

The business rate was introduced as a small measure to encourage economic development in the shire.

The recreational and cultural land rate has been in existence for some years and Council has maintained it at 50% of the residential rate. It is applied to land that is used primarily for recreational and cultural purposes by not-for-profit organisations.

The urban vacant land rate for the four towns is designed to encourage the development of vacant land.

4.1.2 Statutory fees and fines

	Forecast Actual 2025/26	Budget 2026/27	Change	
	$'000	$'000	$'000	%
Infringements and costs	46	**33**	(14)	**-29%**
Town planning fees	38	**35**	(3)	**-7%**
Swimming pools registration	6	**3**	(3)	**-45%**
Animal registrations	65	**69**	4	**6%**
Building fees	21	**23**	2	**9%**
Other	5	**-**	(5)	**-100%**
Total statutory fees and fines	**180**	**162**	**(17)**	**-10%**

Statutory fees and fines consist of fees and fines levied in accordance with legislation and include animal registrations, building and town planning fees. Increases in statutory fees aare made in accordance with legislative requirements.

4.1.3 User fees

	Forecast Actual 2025/26	Budget 2026/27	Change	
	$'000	$'000	$'000	%
Garbage/recycling	183	**210**	28	**15%**
Caravan park/camp ground	1,412	**1,510**	98	**7%**
Private works	478	**43**	(435)	**-91%**
Health and environmental health fees	32	**34**	2	**6%**
Local law fees	9	**7**	(3)	**-28%**
Other commercial fees	73	**75**	3	**4%**
Total user fees	**2,186**	**1,879**	**(307)**	**-14%**

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include fees for movie screenings, caravan park and caping grounds, transfer stations and private works.

4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2025/26	2026/27		
	$'000	$'000	$'000	%
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	6,520	**7,777**	1,257	**19%**
State funded grants	3,738	**932**	(2,807)	**-75%**
Total grants received	**10,258**	**8,708**	**(1,550)**	**-15%**
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	2,826	**5,709**	2,883	**102%**
Diesel Fuel Grant	20	**20**		
Recurrent - State Government	-	**-**	-	
Aged care	- 4	**-**	4	**-100%**
16 Days of Activisim	3	**-**	(3)	**-100%**
Multicultural Storytime	39	**-**	(39)	**-100%**
Kindergarten Central Enrolment	45	**-**	(45)	**-100%**
School Crossing Supervisor	8	**8**	-	**0%**
Libraries	124	**124**	-	**0%**
Engage	57	**57**	-	**0%**
FreeZa/Amplify	36	**36**	-	**0%**
Facilitated Playgroup	67	**69**	2	**3%**
Premiers Reading Challenge	6	**6**	-	**0%**
Free from Violence	90	**8**	(82)	**-91%**
Landcare Facilitator	78	**68**	(10)	**-13%**
Roadside Weeds and Pests (DPI)	85	**85**	-	**0%**
VicHealth	10	**-**	(10)	**-100%**
Total recurrent grants	**3,490**	**6,190**	**2,700**	**77%**
Non-recurrent - State Government				
Children's Week	1	**-**	(1)	**-100%**
Sport & Rec Masterplans	36	**4**	(32)	**-89%**
Jeparit Weir Design	35	**-**	(35)	**-100%**
Total non-recurrent grants	**71**	**4**	**- 67**	**-94%**
Total operating grants	**3,561**	**6,194**	**2,632**	**74%**
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to Recovery	1,902	**1,902**	-	**0%**
Local Roads and Community Infrastructure	1,771	**146**	(1,626)	**-92%**
Total recurrent grants	**3,674**	**2,048**	**(1,626)**	**-44%**
Non-recurrent - State Government				
Cover to Cover	47	**-**	(47)	**-100%**
TAC Community Road Safety	50	**71**	21	**42%**
Sport & Recreation - Dimboola swimming pool	500	**400**	(100)	**-20%**
Dimboola Boating Pontoon	19	**-**	(19)	**-100%**
Country Football Netball Program	25	**-**	(25)	**-100%**
Silo Art	281	**-**	(281)	**-100%**
Safer Local roads & Streets	1,900	**-**	(1,900)	**-100%**
Nhill Cabin Upgrades (DSJR)	238	**-**	(238)	**-100%**
Total non-recurrent grants	**3,060**	**471**	**(2,589)**	**-85%**
Total capital grants	**6,733**	**2,519**	**(4,215)**	**-63%**
Total Grants	**10,295**	**8,712**	**(1,582)**	**-15%**

Government grants are grants received for operational or capital programs from various government departments.

4.1.5 Contributions

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Monetary	33	**7**	(26)	**-78%**
Total contributions	**33**	**7**	**(26)**	**-78%**

4.1.6 Other income

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Interest	380	**330**	(50)	**-13%**
Sales	27	**25**	(2)	**-7%**
Recoupments	129	**75**	(53)	**-41%**
Other	65	**63**	(2)	**-3%**
Total other income	**601**	**493**	**(107)**	**-18%**

Other income includes the sale of scrap metal and garbage bin parts as well as interest earned on term deposits.

4.1.7 Employee costs

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Wages and salaries	7,996	**7,901**	(95)	**-1%**
WorkCover	492	**572**	80	**16%**
Superannuation	1,048	**1,086**	37	**4%**
Training/travel/accommodation	191	**189**	(2)	**-1%**
Other	181	**166**	(15)	**-8%**
Total employee costs	**9,909**	**9,914**	**5**	**0%**

Employee Costs include all labour related expenditure such as wages, salaries and direct overheads. Direct overheads includes allowances, leave entitlements, employer superannuation, WorkCover premiums, fringe benefits tax and protective clothing.

4.1.8 Materials and services

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	Change %
Aerodrome, saleyard and commercial operations	168	**32**	(137)	**-81%**
Building maintenance	454	**387**	(67)	**-15%**
Community development, tourism, economic development, childres' and youth services	758	**225**	(533)	**-70%**
Home and community care	46	**14**	(32)	**-70%**
Environmental management	232	**211**	(22)	**-9%**
Emergency management	76	**34**	(42)	**-56%**
Roads, footpaths, & drainage management	1,663	**1,805**	142	**9%**
Information technology	359	**433**	75	**21%**
Libraries	25	**25**	-	**0%**
Office administration	780	**626**	(154)	**-20%**
Plant and fleet operations	- 8	**(585)**	(577)	**7448%**
Parks, reserves, camp groups and caravan parks	634	**605**	(30)	**-5%**
Quarry operations	148	**189**	41	**28%**
Rating & valuation	27	**31**	4	**15%**
Swimming pool maintenance & management	299	**227**	(71)	**-24%**
Statutory services	347	**292**	(55)	**-16%**
Waste	1,514	**1,470**	(44)	**-3%**
Total materials and services	**7,522**	**6,020**	**(1,503)**	**-20%**

Materials and services include the purchase of consumables as well as payments to contractors for the provision of services.

4.1.9 Depreciation

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Property	469	**454**	(15)	**-3%**
Plant & equipment	1,422	**1,675**	252	**18%**
Infrastructure	4,051	**4,066**	16	**0%**
Total depreciation	**5,942**	**6,195**	**254**	**4%**

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life. This relates to Council's property, plant and equipment as well as infrastructure assets such as roads, drains, bridges and footpaths.

4.1.10 Other expenses

	Forecast Actual 2025/26 $'000	Budget 2026/27 $'000	Change $'000	%
Councillor allowances	246	**255**	8	**3%**
Advertising	72	**72**	(1)	**-1%**
Insurance	464	**557**	93	**20%**
Audit fees	95	**105**	10	**11%**
Telecommunications	-	**-**	-	
Postage & printing	33	**34**	1	**4%**
Council contributions	146	**130**	(17)	**-11%**
Bank charges	32	**30**	(2)	**-6%**
Essential Services & Volunteer Fund	35	**37**	2	**6%**
Memberships & subscriptions	187	**178**	(9)	**-5%**
Legal fees	69	**71**	2	**2%**
Other expenses	420	**38**	(383)	**-91%**
Total other expenses	**1,800**	**1,504**	**(295)**	**-16%**

Other expenses includes the Emergency Services & Volunteer Fund levied on Council properties which is payable to the State Government, Councillor allowances as well as administration charges.

4.2 Balance Sheet

4.2.1 Assets

Current assets ($1.87m decrease) and non-current assets ($1.63m decrease)

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

Proptery, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles and equipment etc. which has been built up by Council over many years. The decrease in this balance is do to the depreciation.

4.2.2 Liabilities

Current liabilities ($0.221m decrease) and non-current liabilities ($0.201m decrease).

Trade and other payables are those to whom Council owes money as at 30 June. Provisions include employee costs (current) which are accrued, inlcuding long services leave, annual leave and rostered days off owing to employees, as well as the future rehabilitation of quarries and landfills.

4.2.3 Borrowings

Council does not hold any borrowings but does hold a $2 million overdraft facility to cover a short term cash deficit which may arise from a timing variance. Council does not propose any new long term borrowings in the near future.

4.3 Statement of changes in Equity

4.3.2 Equity

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

- Asset revaluation reserve which represents the difference between the fair value of the asset and the historic cost.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The decrease in accumulated surplus of $0.574m results directly from the operating profit for the year.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by/used in operating activities

Operating activities refers to the cash generated in the normal service delivery functions of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works.

4.4.2 Net cash flows provided by/used in investing activities

Investing activities refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition or sale of other assets such as vehicles, property and equipment.

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2030

	2026/27 $'000	2027/28 $'000	2028/29 $'000	2029/30 $'000
GOVERNANCE				
Permanent - Full time				
Women	547	552	567	584
Men	261	263	271	279
Total Governance	809	815	837	863
CORPORATE AND COMMUNITY SERVICES				
Permanent - Full time				
Women	1,765	1,779	1,829	1,879
Men	939	947	973	999
Permanent - Part time				
Women	649	654	672	690
Men	161	162	167	172
Total Corporate and Community Services	3,514	3,542	3,641	3,741
INFRASTRUCTURE				
Permanent - Full time				
Women	557	562	578	596
Men	3,852	3,883	4,000	4,120
Permanent - Part time				
Women	414	417	430	443
Men	233	235	242	249
Total Infrastructure	5,057	5,097	5,250	5,407
Casuals, temporary and other expenditure	535	562	577	595
Capitalised labour costs	1,135	1,170	1,205	1,241
Total staff expenditure	**11,049**	**11,186**	**11,509**	**11,847**

	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE
GOVERNANCE				
Permanent - Full time				
Women	2.0	2.0	2.0	2.0
Men	1.0	1.0	1.0	1.0
Permanent - Part time				
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Total Governance	3.0	3.0	3.0	3.0
CORPORATE AND COMMUNITY SERVICES				
Permanent - Full time				
Women	14.5	14.5	14.5	14.5
Men	8.0	8.0	8.0	8.0
Permanent - Part time				
Women	6.7	6.7	6.7	6.7
Men	2.0	2.0	2.0	2.0
Total Corporate and Community Services	31.1	31.1	31.1	31.1
INFRASTRUCTURE				
Permanent - Full time				
Women	6.0	6.0	6.0	6.0
Men	36.0	36.0	36.0	36.0
Permanent - Part time				
Women	4.2	4.2	4.2	4.2
Men	1.8	1.8	1.8	1.8
Total Infrastructure	47.8	48.0	48.0	48.0
Casuals and temporary staff	6.1	5.8	5.8	5.8
Capitalised labour	12.0	12.0	12.0	12.0
Total staff numbers	**99.9**	**99.9**	**99.9**	**99.9**

4.5 Capital works program

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

4.5.1 Summary

	Forecast Actual 2025/26	Budget 2026/27	Change	%
	$'000	$'000	$'000	
Property	966	**150**	(816)	**-84.48%**
Plant and equipment	1,799	**853**	(946)	**-52.57%**
Infrastructure	7,591	**5,432**	(2,159)	**-28.44%**
Total	**10,356**	**6,435**	**(3,921)**	**-37.86%**

	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property	**150**	-	150	-	-	-	-	150
Plant and equipment	**853**	-	853	-	-	-	-	853
Infrastructure	**5,432**	300	4,942	150	40	2,684	-	2,748
Total	**6,435**	**300**	**5,945**	**150**	**40**	**2,684**	**-**	**3,751**

4.5.2 Current Budget

Capital Works Area	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash
			Asset expenditure types			Summary of Funding Sources		
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
PROPERTY								
Building Improvements								
Essential building renewal	**150**	-	150	-	-	-	-	150
Leasehold Improvements								
Insert detailed list	**-**	-	-	-	-	-	-	-
Heritage buildings								
Insert detailed list	**-**	-	-	-	-	-	-	-
TOTAL PROPERTY	**150**	**-**	**150**	**-**	**-**	**-**	**-**	**150**
PLANT AND EQUIPMENT								
Plant, Machinery and Equipment								
Articulated loader	**180**	-	180	-	-	-	-	180
Fuel trailer	**12**	-	12	-	-	-	-	12
Fuel trailer	**12**	-	12	-	-	-	-	12
Roller	**200**	-	200	-	-	-	-	200
Miscellaneous trailers	**25**	-	25	-	-	-	-	25
Footpath sweeper	**35**	-	35	-	-	-	-	35
Sedan	**60**	-	60	-	-	-	-	60
Sedan	**68**	-	68	-	-	-	-	68
Sedan	**75**	-	75	-	-	-	-	75
Utility vehicle	**50**	-	50	-	-	-	-	50
Fixtures, Fittings and Furniture								
Office furniture	**5**	-	5	-	-	-	-	5
Computers and Telecommunications								
Workstations & Ipads	**40**	-	40	-	-	-	-	40
IT Upgrade incl firewall & WIFI	**45**	-	45	-	-	-	-	45
Library books								
Library resources	**46**	-	46	-	-	-	-	46
TOTAL PLANT AND EQUIPMENT	**853**	**-**	**853**	**-**	**-**	**-**	**-**	**853**

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
INFRASTRUCTURE								
Roads								
Unsealed road construction								
Perenna Rd - Gravel resheet	**110**	-	110	-	-	110	-	-
Greigs Rd McKenzie Rd - Resheet	**70**	-	70	-	-	70	-	-
Greigs Rd - resheet	**86**	-	86	-	-	86	-	-
Patterson Rd - Resheet	**70**	-	70	-	-	70	-	-
Gierke Rd - Resheet	**30**	-	30	-	-	30	-	-
Allans Rd- Gravel resheet	**90**	-	90	-	-	90	-	-
Oak Rd - Resheet	**17**	-	17	-	-	17	-	-
Teakles Rd - Gravel resheet	**20**	-	20	-	-	20	-	-
Gravel Spotting	**110**	-	110	-	-	-	-	110
Shoulder resheets								
Old Minyip Rd	**100**	-	100	-	-	100	-	-
Kiata South Rd	**30**	-	30	-	-	30	-	-
Pigick Bus Route Rd	**170**	-	170	-	-	170	-	-
Salisbury Woorak Rd	**62**	-	62	-	-	62	-	-
Sealed road construction								
Indoor salaries	**265**	-	265	-	-	-	-	265
Major Patch Repairs	**327**	-	327	-	-	115	-	212
Nhill Diapur Rd	**400**	-	400	-	-	400	-	
Dimboola Minyip Rd	**455**	-	455	-	-	364	-	91
Lorquon Netherby Rd	**182**	-	182	-	-	-	-	182
Pigick Bus Route Rd	**108**		108					108
Woorak Ni Ni Lorquon Rd	**638**		638					638
Design/Assessments	**40**	-	40	-	-	-	-	40
Reseals								
Rainbow Nhill Rd	**79**	-	79	-	-	79	-	-
Lorquon East Rd	**93**	-	93	-	-	93	-	-
Reseals - Condition Assessment	**400**	-	400	-	-	198	-	202
Footpaths								
Indoor salaries	**27**	-	27	-	-	-	-	27
Footpath replacement	**73**	-	73	-	-	-	-	73

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources		
		New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Drainage								
Indoor salaries	**49**	-	49	-	-	-	-	49
Major culvert replacement	**85**	-	85	-	-	-	-	85
Kerb & channel								
Kerb & channel section replacement	**75**	-	75	-	-	75	-	-
Hindmarsh St, Dimboola	**150**	-	-	150	-	75	-	75
Other Infrastructure								
Dimboola pool	**430**	-	430	-	-	430	-	-
Council contribution to grant funded projects	**141**	-	141	-	-	-	-	141
Nhill Aviation heritage Centre Expansion	**40**	-	-	-	40	-	-	40
FOGO Processing Plant	**300**	300	-	-	-	-	-	300
Depot and workshop	**100**	-	100	-	-	-	-	100
Tourism signage	**10**	-	10	-	-	-	-	10
TOTAL INFRASTRUCTURE	**5,432**	300	4,942	150	40	2,684	-	2,748
TOTAL NEW CAPITAL WORKS	**6,435**	**300**	**5,945**	**150**	**40**	**2,684**	**-**	**3,751**

5. Targeted performance indicators (Council selected)

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.
Results against these indicators 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**	**Target Projections 2027/28**	**Target Projections 2028/29**	**Target Projections 2029/30**	**Trend +/o/-**
Responsiveness	**Time taken to decide planning applications**								
Statutory planning	median number of days between receipt of a planning application and a decision on the application	1	120	98	88	80	80	80	**+**
Environment	**Health inspections of council registered aquatic facilities**								
Aquatic facilities	Number of inspections of Council registered category 1 aquatic facilities/number of Council registered category 1 aquatic facilities	2	1	1	1	1	1	1	**o**
Governance	**Council resolutions made at meetings closed to the public**								
Transparency	Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / number of Council resolutions made at meetings of of Council or at meetings of a delegated committee consisting only of Coniclllors.	3	14%	15%	15%	15%	15%	15%	**+**
Financial management	**Average rate per property assessment**								
Expenditure and revenue level	Sum of all general rates and municipal charges / number of property assessments	4	$ 1,660.00	$ 1,596.00	$ 1,685.00	$ 1,731.00	$ 1,779.00	$ 1,828.00	**+**
Governance	**Councillor attendance at council meetings**								
Transparency	Sum of Councillors who attended each Council meeting / (number of Council meetings) x (number of Councillors elected at the last Council general election)	5	95%	80%	80%	81%	82%	82%	**+**
Financial forecasting	**Loans and borrowings compared to own source revenue**								
Loans and borrowings	Interest-bearing loans and borrowings / own-source revenue	6	0%	0%	0%	0%	0%	0%	**o**
Community	**Library memebership**								
Library services	Number of registered library members / population	7	18.25%	20.00%	20.20%	20.40%	20.61%	20.81%	**+**
Community	Utilisation of aquatic facilities								
Aquatic facilities	Number of visits to aquatic facilities / population	8	2.14	1.50	1.52	1.53	1.55	1.56	**-**

Key to Target Trend:
+ increase in Council's overall targets
o maintaining Council's overall targets
- decrease in Council's overall targets

5a. Targeted performance indicators (Mandatory)

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

Targeted service performance indicators - Mandatory

Domain / **Indicator**	**Measure**	**Notes**	**Actual 2024/25**	**Forecast 2025/26**	**Target 2026/27**	**Target Projections 2027/28**	**Target Projections 2028/29**	**Target Projections 2029/30**	**Trend +/o/-**
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	9	59	60	60	61	62	63	+
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	10	98%	99%	98%	97%	96%	95%	o
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 planning application decisions made	11	71%	80%	80%	80%	80%	80%	+
Environment									
Waste management (waste is minimised and sustainability is promoted)	**Kerbside collection waste to landfill per serviced property** Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	0%	31%	32%	32%	32%	33%	+

Key to Target Trend:
+ increase in Council's overall targets
o maintaining Council's overall targets
- decrease in Council's overall targets

Targeted financial performance indicators - Mandatory

Domain / **Indicator**	**Measure**	**Notes**	**Actual** 2024/25	**Forecast** 2025/26	**Target** 2026/27	**Target Projections** 2027/28	2028/29	2029/30	**Trend** +/o/-
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	**Current assets compared to current liabilities** Current assets / current liabilities	13	461%	250%	250%	200%	180%	162%	**+**
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	14	71%	85%	85%	80%	80%	80%	**o**
Financial management									
Rates concentration (revenue is generated from a range of sources)	**Rates compared to adjusted underlying revenue** Rate revenue / adjusted underlying revenue	15	41%	47%	47%	48%	48%	49%	**+**
Financial management									
Expenditure and revenue level (resources are used efficiently in the delivery of services)	**Expenses per property assessment** Total expenses / no. of property assessments	16	$5,283	$5,500	$5,949	$6,187	$6,434	$6,691	**+**

5b. Financial performance indicators

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

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

Domain / **Indicator**	Measure	Notes	Actual 2024/25	Forecast 2025/26	Budget 2026/27	Projections 2027/28	Projections 2028/29	Projections 2029/30	Trend +/o/-
Financial forecasting									
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council's activities)	**Non-current liabilities compared to own-source revenue** Non-current liabilities / own source revenue	17	67%	68%	68%	69%	70%	70%	**+**
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** Total expenses/ Population	18	$2,927	$3,044	$3,166	$3,292	$3,424	$3,561	**o**
	Infrastructure per head of population Value of infrastructure / Population	19	$39	$40	$42	$43	$45	$47	**o**
Revenue and grants (revenue is generated from a range of sources to fund the delivery of services to the community)	**Own-source revenue per head of population** Own source revenue / Population	20	$2,220	$2,281	$2,343	$2,408	$2,474	$2,542	**o**
	Recurrent grants per head of population Recurrent grants / Population	21	$522	$533	$543	$554	$565	$577	**o**
Financial management									
Operating position (an adjusted underlying surplus is generated in the ordinary course of business)	**Adjusted underlying surplus (or deficit)** Adjusted underlying surplus (deficit) / Adjusted underlying revenue	22	2%	2%	2%	2%	2%	2%	**+**
Rates effort (rating level is set based on the community's capacity to pay)	**Rates compared to property value** Rate revenue / CIV of rateable properties in the municipal district	23	0.18%	0.18%	0.19%	0.19%	0.20%	0.20%	**o**

Key to Forecast Trend:

+ Forecasts improvement in Council's financial performance/financial position indicator

o Forecasts that Council's financial performance/financial position indicator will be steady

- Forecasts deterioration in Council's financial performance/financial position indicator

Notes to measures

5

1. Time taken to decide planning applications

This target ensures compliance, provides certainty for applicants and the community, supports efficient processing and keeps reporting consistent over time.

2. Health inspections of Council registered aquatic facilities

This target ensures that Council meet public health and safety obligations in assessing each of the public pools prior to opening for the annual season.

3. Council resolutions made at meetings closed to the public

This target ensures matters are only considered in closed Council meetings when legislatively permitted, promotiong transparency and accountability. It encourages strong meeting governance, appropriate confidentiality in decision-making and ongoing review of items that can be consideered in open sessions.

4. Average rate per property assessment

This target supports affordability and equity considerations. It helps Council monitor the year-to-year impact of budget decisions on property owners. It also aids in benchmarking against similar councils and communicating the "typical" rating outcome to the community.

5. Councillor attendance at Council meetings

Monitoring attendance supports transparency, helps ensure meetings can reach quorum and make representive decisions and supports accountability for Councillors in undertaking their elected role.

6. Loans and borrowings compared to own source revenue

This target supports long term sustainabilit by keeping debt at a level Council can service from recurring revenues. It provides an early warning of rising financial risk, maintain prudent borrowing capacity and aligns with sound financial management principles.

7. Library membership

This target reflects community reach and access to learning, information and inclussive services. It supports service planning, tracks engagement trends and customer experience improvements.

8. Utilisation of aquatic facilities

This target helps ensure aquatic facilities are delivering community value and operating costs are supported by participation levels.

5a

9. Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions

This indicator reflects the community's satisfaction with Council's consultation and engagement. Providing clear, practical ways for people to have their say helps Council make better decisions using local knowledge, improves trust and transparency and supports good governance.

10. Sealed local roads below the intervention level

This indicator measures the proportion of sealed local roads that are in poor condition (below the adopted intervention level). Keeping this proportion low supports safe andreliable travel, protects the value of Council's road assets and helps reduce higher costs that can occur when renewals are delayed.

11. Planning applications decided within the relevant required time

This indicator shows how effectively Council is meeting statutory planning decision timeframes. Strong performance provides timely decisions for applicants and the community, supports local development outcomes and demonstrates a well-managed planning service with clear processes and appropriate resourcing.

12. Kerbside collection waste to landfill per serviced property

This indicator measures how much kebside waste goes to landfill per serviced property. Lower results generally indicate better waste avaidance, recycling and organics diversion. It also helps manage disposal costs and support environmental outcomes for the municipality.

5a cont

13. Current assets compared to current liabilities

This financial management indicator (liquidity) shows Council's ability to meet short-term obligations as they fall due. It compares current assets (such as cash), investments and receivables) to current liabilities due within 12 months. A healthy result supports stable cash flow and timely payment of suppliers and other commitments.

14. Asset renewal and upgrade compared to depreciation

This financial performance indicator compares how much Council is renewing and upgrading assets with the annual depreciation expenses (the measure of asset consumption). Maintaining a sound ratio supports long-term asset sustainability by reducing renewal backlogs and the risk of asset failure and helps ensure today's services are not funded by deferring costs to future ratepayers.

15. Rates compared to adjusted underlying revenue

This financial sustainablitity indicator shows the extent to which Council relies on rates to fund its ongoing operations compared with its adjusted underlying revenue. Grants and one-off funding can fluctuate, tracking this measure supports transparent decisions about service levels, affordability and long-erm budget sustainablity.

16. Expenses per property assessment

This efficiency indicator shows total Council expenses expressed per property assessment. It provides a simple way to monitor changes in cost over time and to explain cost drivers that can be significant for rural councils (such as distance, smaller scale and ageing assets). It supports budgeting and value-for-money conversations with the community.

5b

17. Non-current liabilities compared to own-source revenue

This indicator checks whether Council's longer-term debt and other long-term obligations are at a level that can be supported by income Council largely controls (such as rates, fees and charges). This helps ensure borrowing is used carefully for major assets and that future repayments do not put pressure on day-to-day service delivery.

18. Expenses per head of population

This indicator shows the average cost of delivering Council services per resident. In rural areas, costs per person can be higher due to distance, smaller scale and maintaining large networks of roads and facilities for a smaller population. Tracking this over time helps explain cost pressures and supports decisions about service levels and efficiency.

19. Infrastructure per head of population

This indicator describes how much infrastructure Council is responsible for, relative to the number of residents. For small rural councils, infrastructure per person is often high (for example, extensive road networks). Monitoring this helps plan for future renewal costs and supports fair discussions about what level of assets the community can afford to maintain.

20. Own-source revenue per head of population

This indicator shows how much ongoing revenue Council generates per resident from sources it controls (mainly rates, fees and charges). It helps assess Council's capacity to fund services locally, especially when grant funding varies. For rural councils with a smaller rates base, this measure supports long-term financial planning and affordability discussions.

21. Recurrent grants per head of population

This indicator shows the level of ongoing grant support Council receives per resident. Recurrent grants is an important part of funding day-to-day services. Tracking this helps Council understand its reliance on external funding, plan for changes in grant programs, and manage the risk of service impacts if grants fluctuate.

22. Adjusted underlying surplus (or deficit)

This indicator shows whether Council is generating enough ongoing income to cover the ongoing cost of providing services, after removing one-off and non-cash items. A sustainable result (generally a small surplus over time) supports asset renewal, reduces the need for sudden rate increases, and helps ensure services can be maintained in the long term.

23. Rates compared to property value

This indicator shows the overall rates compared with the total capital value of rateable properties. It is a broad measure of rates burden and helps Council consider affordability and equity across the municipality. Monitoring this indicator supports transparent decisions about rating levels and the community's capacity to pay.

Summary of Planned Capital Works Expenditure
For the years ending 30 June 2028, 2029 & 2030

2027/28	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
		Asset Expenditure Types					Funding Sources			
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	250	0	250	0	0	250	0	0	250	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	250	0	250	0	0	250	0	0	250	0
Total Property	**250**	**0**	**250**	**0**	**0**	**250**	**0**	**0**	**250**	**0**
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	1,000	0	1,000	0	0	1,000	0	0	1,000	0
Fixtures, fittings and furniture	5	0	5	0	0	5	0	0	5	0
Computers and telecommunications	75	0	75	0	0	75	0	0	75	0
Library books	40	0	40	0	0	40	0	0	40	0
Total Plant and Equipment	**1,120**	**0**	**1,120**	**0**	**0**	**0**	**0**	**0**	**1,120**	**0**
Infrastructure										
Roads	1,766	0	1,766	0	0	1,766	1,766	0	0	0
Bridges	330	0	330	0	0	330	0	0	330	0
Footpaths and cycleways	535	0	535	0	0	535	0	0	535	0
Drainage	330	0	330	0	0	330	136	0	194	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	**2,961**	**0**	**2,961**	**0**	**0**	**2,961**	**1,902**	**0**	**1,059**	**0**
Total Capital Works Expenditure	**4,331**	**0**	**4,331**	**0**	**0**	**4,331**	**1,902**	**0**	**2,429**	**0**

2028/29	Total $'000	New $'000	Renewal $'000	Expansion $'000	Upgrade $'000	Total $'000	Grants $'000	Contributions $'000	Council Cash $'000	Borrowings $'000
	Asset Expenditure Types					Funding Sources				
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	250	0	250	0	0	250	0	0	250	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	250	0	250	0	0	250	0	0	250	0
Total Property	**250**	**0**	**250**	**0**	**0**	**250**	**0**	**0**	**250**	**0**
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	1,200	0	1,200	0	0	1,200	0	0	1,200	0
Fixtures, fittings and furniture	5	0	5	0	0	5	0	0	5	0
Computers and telecommunications	75	0	75	0	0	75	0	0	75	0
Library books	40	0	40	0	0	40	0	0	40	0
Total Plant and Equipment	**1,320**	**0**	**1,320**	**0**	**0**	**0**	**0**	**0**	**1,320**	**0**
Infrastructure										
Roads	1,801	0	1,801	0	0	1,801	1,801	0	0	0
Bridges	337	0	337	0	0	337	0	0	337	0
Footpaths and cycleways	545	0	545	0	0	545	0	0	545	0
Drainage	337	0	337	0	0	337	101	0	236	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	**3,020**	**0**	**3,020**	**0**	**0**	**3,020**	**1,902**	**0**	**1,118**	**0**
Total Capital Works Expenditure	**4,590**	**0**	**4,590**	**0**	**0**	**4,590**	**1,902**	**0**	**2,688**	**0**

2029/30	Asset Expenditure Types						Funding Sources			
	Total	New	Renewal	Expansion	Upgrade	Total	Grants	Contributions	Council Cash	Borrowings
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Property										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
Total Land	0	0	0	0	0	0	0	0	0	0
Buildings	250	0	250	0	0	250	0	0	250	0
Heritage Buildings	0	0	0	0	0	0	0	0	0	0
Building improvements	0	0	0	0	0	0	0	0	0	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
Total Buildings	250	0	250	0	0	250	0	0	250	0
Total Property	**250**	**0**	**250**	**0**	**0**	**250**	**0**	**0**	**250**	**0**
Plant and Equipment										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	1,000	0	1,000	0	0	1,000	0	0	1,000	0
Fixtures, fittings and furniture	5	0	5	0	0	5	0	0	5	0
Computers and telecommunications	75	0	75	0	0	75	0	0	75	0
Library books	40	0	40	0	0	40	0	0	40	0
Total Plant and Equipment	**1,120**	**0**	**1,120**	**0**	0	**1,120**	**0**	**0**	**1,120**	**0**
Infrastructure										
Roads	1,947	0	1,947	0	0	1,947	1,902	0	45	0
Bridges	364	0	364	0	0	364	0	0	364	0
Footpaths and cycleways	590	0	590	0	0	590	0	0	590	0
Drainage	364	0	364	0	0	364	0	0	364	0
Recreational, leisure and community facilities	0	0	0	0	0	0	0	0	0	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	**3,265**	**0**	**3,265**	**0**	**0**	**3,265**	**1,902**	**0**	**1,363**	**0**
Total Capital Works Expenditure	**4,635**	**0**	**4,635**	**0**	**0**	**4,635**	**1,902**	**0**	**2,733**	**0**

Hindmarsh Shire Council

Revenue and Rating Plan 2026/2027

Hindmarsh Shire Council

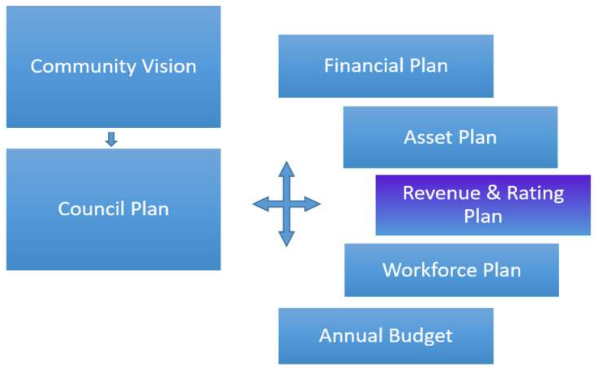
7. Revenue and Rating Plan

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

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

This plan is an important part of Council's integrated planning framework, all of which is created to help Council achieve its vision of "working together to welcome new possibilities and create vibrant towns, connected communities and opportunities for all."

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



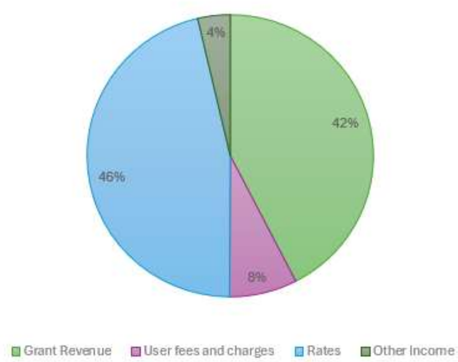
This plan will explain how Council calculates the revenue needed to fund its activities and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

In particular, this plan will set out decisions that Council has made in relation to rating options available to it under the *Local Government Act 2020* to ensure the fair and equitable distribution of rates across property owners. It will also set out principles that are used in decision making for other revenue sources such as fees and charges.

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

1. REVENUE SOURCES

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



Council's revenue sources include:

- Rates and charges including kerbside collection and recycling
- Grants from other levels of Government
- User fees and charges including Statutory Fees and Fines
- User fees and charges including Statutory Fees and Fines

Rates are the most significant revenue source for Council and make up roughly 45-50% of its annual income.

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

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

2. COMMUNITY ENGAGEMENT

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

The Revenue and Rating Plan community engagement process is:

- Draft Revenue and Rating Plan prepared by officers;
- Draft Revenue and Rating Plan placed on public exhibition following adoption at the May 2026 Council meeting calling for public submissions;
- Community engagement through local news outlets, social media and community consultation meetings;
- Receiving of public submissions from Thursday 7 May 2026 to Wednesday 7 June 2026: and
- Draft Revenue and Rating Plan presented to the June Council meeting for adoption.

3. LEGISLATIVE FRAMEWORK

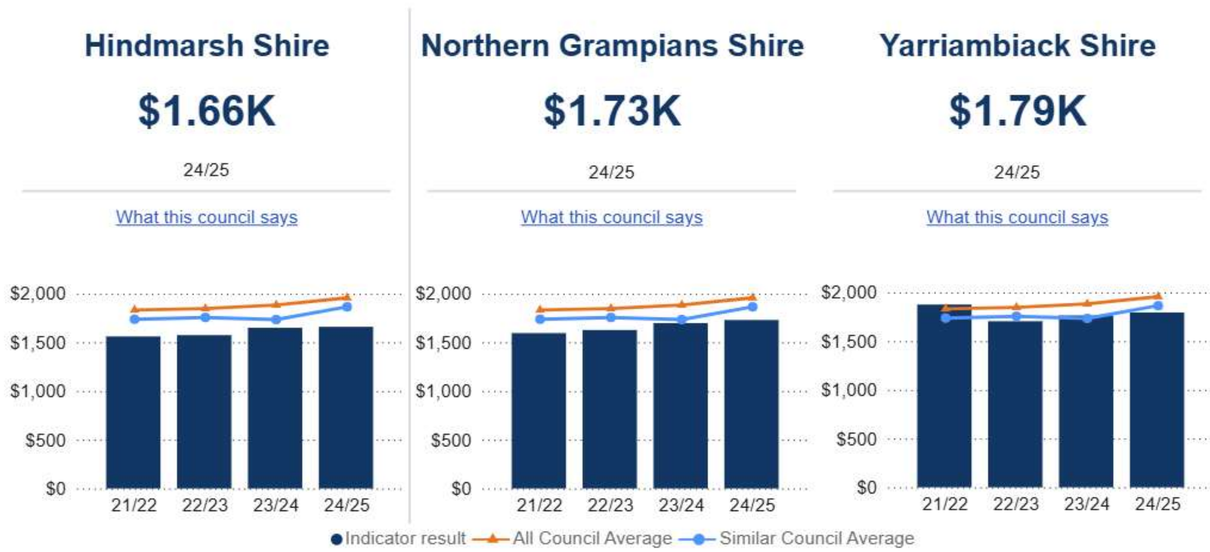
Raising of revenue including the levying of rates and charges by Hindmarsh Shire Council is legislated by the *Local Government Act 2020*, and the *Valuation of Land Act 1960*. The rates and charges provision is contained within the *Local Government Act 1989* pending the outcome of the Local Government Rating System Review.

4. ASSESSMENT OF CURRENT RATING LEVELS

Comparing the relativity of rating levels between Council's can be a difficult exercise due to debate over the most appropriate methods to use and the inability to take into account the intricacies of rating structures in different Council's. Each local government sets rates based on an assessment of the desires, wants and needs of its community and as each community is different, direct comparisons can be difficult. For example, cash holdings of municipalities vary and Council's have significantly different infrastructure needs and geographic sizes. Each municipality also has significantly different levels of capital works, funding structures for capital works and varying levels of debt.

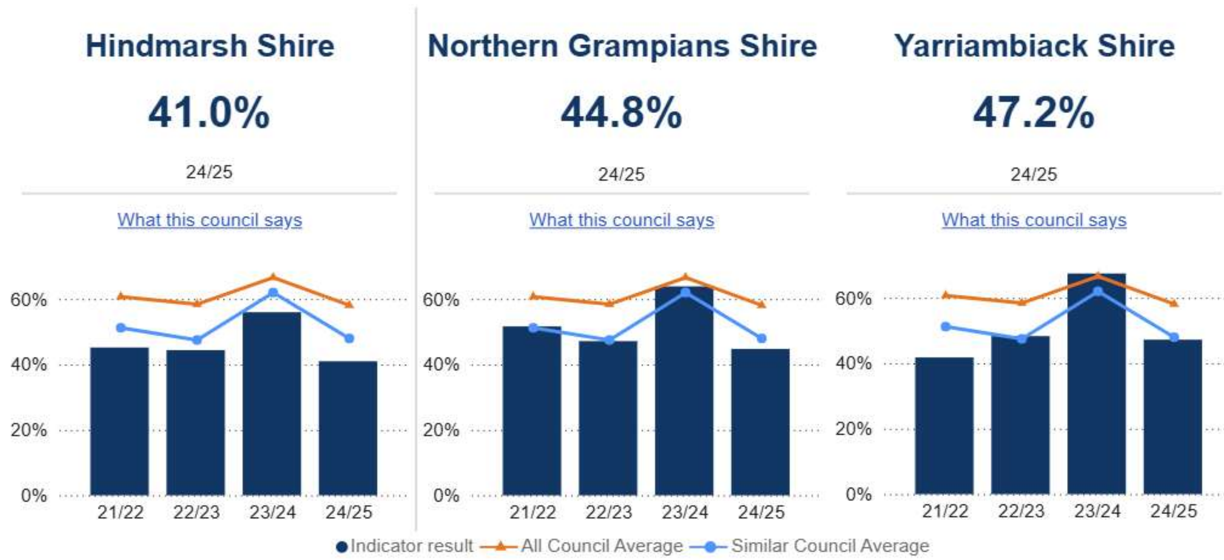
On a rates per assessment basis, Hindmarsh Shire was well within the average for the group of small rural Council's in the 2025/26 financial year.

The graph below show the average level of rates set by Hindmarsh Shire Council compared to 2 other small rural councils in this region.



*source Know Your Council, 2024/25 Annual Reporting data

The graph below, showing that Council is at the lower end of its peer group in terms of rates as a percentage of overall revenue, is an indication of the focus Council places on raising revenue from sources other than rate payers, such as grant revenue.



*source Know Your Council, 2024/25 Annual Reporting data

5. RATE CAPPING

The Fair Go Rates System (FGRS) sets out the maximum amount Council's may increase rates in financial year. For 2026/27 the rate cap is set at 2.75% (2024/25 = 3%). The cap applies to both general rates and municipal charges and is calculated based on the average rates payable per assessment.

6. RATES AND CHARGES

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

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

- General Rates – Based on property values using the Capital Improved Valuation methodology, which are indicative of capacity to pay and form the central basis of rating under the *Local Government Act 2020*;
- Service Charges – A 'user pays' component for Council services to reflect the recovery of the expenses of Council from ratepayers who benefit from a service; and
- Municipal Charge – A 'fixed rate' portion per property to cover some of the administrative costs of Council.

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

Hindmarsh Shire Council uses the capital improved value (CIV) system of valuation. This means the sum that the land might be expected to realise at the time of valuation if offered for sale on any reasonable terms and conditions which a genuine seller might in ordinary circumstances be expected to require.

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

- Valuation (Capital Improved Value) x Rate in the Dollar (Differential Rate Type).

The rate in the dollar for each rating differential category is included in Council's annual budget.

Property Valuations

The *Valuation of Land Act 1960* is the principle legislation in determining property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations on an annual basis.

Council needs to be mindful of the impacts of revaluations on various property types in implementing differential rates to ensure that rises and falls in Council rates remain affordable and that rating 'shocks' are mitigated to some degree.

Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including renovations, new constructions, extensions, installation of swimming pools, rezoning, subdivisions, amalgamations, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations and advises Council annually on the basis of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality. Objections to supplementary valuations can be lodged in accordance with Part 3 of the *Valuation of Land Act 1960*. Any objection must be lodged with Council within two months of the issuance of the supplementary rate notice.

Objections to property values

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

Objections to a valuation shown on Council's valuation and rates notice can be lodged electronically with the Victorian State Government's objection portal. Council's website provides further information on Rating Valuation Objections.

Rates differentials

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

Hindmarsh Shire Council's rating structure comprises five differential rates. These rates are structure in accordance with the requirements of Section 158 of the *Local Government Act 1989* and the Ministerial guidelines for Differential Rating 2013.

The differential rates are currently set as follows:

- General 100%
- Farm 90% (a discount of 10% for farms)
- Commercial/Industrial 90% (a discount of 10% for businesses)
- Recreational 50% (a discount of 50% for recreational and cultural properties)
- Urban Vacant 200% (a penalty of 100% for urban vacant land in Nhill, Dimboola, Jeparit and Rainbow).

Note: The term 'discount' in relation to farms and businesses means the difference between the rate in the dollar applied to farms and businesses, and the rate in the dollar applied to residential properties. Similarly, the term 'penalty' means the difference between the rate in the dollar applied to urban vacant land and the rate in the dollar applied to residential properties. The rate in the dollar is the figure that is multiplied by a properties capital improved valuation to calculate the rates.

The highest differential rate must be no more than four times the lowest differential rate.

Differential definitions

The definition of each differential rate is set out below:

General

General rates applies to land which is not Farm / Commercial / Industrial / Recreational / or Urban Vacant.

The objective of the general rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Hindmarsh Shire. The money raised by general rates will be applied to the items of expenditure described in the Hindmarsh Shire Council budget.

The characteristics of the planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate of residential land. The vacant land affected by this rate is that which is zoned residential under the Hindmarsh Shire Council Planning Scheme. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning. The use of land is any permitted under the Hindmarsh Shire Council Planning scheme.

The types and classes of rateable land within this rate are those having the relevant characteristics described below:

a. Used primarily for residential purposes; or
b. Any land that is not defined as Farm Land / Commercial / Industrial / Recreational / or Urban Vacant.

This rate is applicable to land within the municipal district. The types of buildings on the land within this rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2025/26 financial year.

Farm

Farm land applies to land which is not Residential / Commercial / Industrial / Recreational / or Urban Vacant and which is 'farm land' within the meaning of section 2(1) of the *Valuation of Land Act 1960*.

The objective of the farm rate is to encourage farming and to provide moderate rate relief to farmers whose property values have remained high and to ensure that all rateable land makes an equitable financial contribution to carrying out the functions of Hindmarsh Shire. The money raised by farm rates will be applied to items of expenditure described in the Hindmarsh Shire Council budget.
The characteristics of the planning zoning are applicable to the determination of farm land which will be subject to the rate of farm land. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

The types and classes of rateable land within this rate are those having the relevant characteristics described below:

a. Used primarily for primary production purposes; or
b. Any land that is not defined as General Land or Commercial / Industrial / Recreational / or Urban Vacant Land.

This rate is applicable to land within the municipal district. The types of buildings on this land are buildings already constructed on the land or which will be constructed prior to the expiry of the 2025/26 financial year.

Commercial / Industrial

Commercial / Industrial land applies to land which is not Residential / Farm / Recreational / or Urban Vacant. Commercial / Industrial land is any land which is:

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

The objective of the commercial / industrial rate is to encourage economic development and to ensure that all rateable land makes an equitable financial contribution to carrying out the functions of Hindmarsh Shire. The money raised by commercial / industrial rates will be applied to items of expenditure described in the Hindmarsh Shire Council budget.

The characteristics of the planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to Commercial / Industrial Land. The classification of land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

The types and classes of rateable land within this rate are those having the relevant characteristics described below:

a. Used primarily for commercial purposes; or
b. Any land that is not defined as General/Residential Land or Farm Land or Recreational Land or Urban Vacant Land.

This rate is applicable to land within the municipal district. The types of buildings on this land are buildings already constructed on the land or which will be constructed prior to the expiry of the 2025/26 financial year.

Recreational

Recreational and cultural land applies to land as defined under the *Cultural and Recreational Lands Act 1963* .

The objective of the recreational rate is to recognise the contribution that these community organisations and volunteers make to the Hindmarsh Shire in the provision of sporting, cultural and recreational activities. The money raised by recreational rates will be applied to items of expenditure described in the Hindmarsh Shire Council budget.

The characteristics of the planning scheme zoning are applicable to the determination of Recreational and Cultural land.

The types and classes of rateable land is less than 1500m2 within this rate are those having the relevant characteristics described below:

a. Occupied by a body which exists for cultural or recreational purposes and applies its profits in promoting the furthering of this purpose; or
b. Owned by the body, by the Crown or by Council;
c. Not agricultural show grounds.

This rate is applicable to land within the municipal district. The types of buildings on this land are buildings already constructed on the land or which will be constructed prior to the expiry of the 2025/26 financial year.

Urban Vacant

Urban Vacant land applies to any land which is not Residential / Farm / Commercial / Industrial / or Recreational; and which no dwelling has been erected in the four towns.

The objective of the urban vacant rate is to encourage development of vacant land and to ensure that all rateable land makes an equitable financial contribution to carrying out the functions of Hindmarsh Shire. The money raised by urban vacant rates will be applied to items of expenditure described in the Hindmarsh Shire Council budget.

The characteristics of the planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to residential land.

They types and classes of rateable land within this rate are those having the relevant characteristics described below:

- Residential land within the four towns (Dimboola, Jeparit, Nhill and Rainbow) on which no dwelling has been erected.

This rate is applicable to land within the municipal district.

Municipal charge

Council levies a municipal charge.

The Municipal charge is a fixed charge per property or assessment regardless of the valuation of the property. It operates in combination with the general rates based on Capital Improved Value.

Council has proposed the municipal charge will remain steady for 2026/27 at $205. The municipal charge is designed to recoup some of the administrative costs of Council, and to ensure that lower valued properties pay a fair amount of rates. Council believes that the $205 municipal charge achieves these objectives.

The budgeted municipal charge for 2026/27 is $773k which is approximately 10% of the total revenue from rates and charges.

7. SERVICE RATES AND CHARGES

Council may declare a service rate or charge under section 162 of the *Local Government Act 1989* for the provision of the following services:

- Collection and disposal of refuse
- Any other prescribed service.

Kerbside waste and recycling collection

Council levies a kerbside waste and recycling collection charge.

The purpose of this charge is to meet the costs of waste disposal and recycling activities throughout the Hindmarsh Shire area, including development and rehabilitation of landfill sites and the operating of transfer stations.

The kerbside waste and recycling collection charge is proposed to increase to $480 in 2026/27 ($478 in 2025/26). Unfortunately, Council’s garbage and recycling costs are impacted significantly by the global recycling crisis and the State Government’s landfill levies.

8. SPECIAL RATES AND CHARGES

Council may declare a special rate or charge under section 163 of the *Local Government Act 1989* .

Council does not have any current special rates and charges schemes in place.

9. PAYMENT OF RATES AND CHARGES

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

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

Council offers a range of payment options including:

- In person at Council Customer Service Centres (EFTPOS, credit/debit cards and cash);
- By phone (credit card only);
- BPay;
- Australia Post (over the counter, over the phone via credit card and on the internet);
- By mail (cheques only);
- Direct Debit (weekly, fortnightly, monthly, by instalment or annually);
- Centrepay.

10. PENALTY INTEREST

Interest is charged on all overdue rates in accordance with Section 172 of the *Local Government Act 1989* . The interest rate applied is fixed under section 2 of the P*enalty Interest Rates Act 1983* , which is determined by the Minister and published by notice in the Government Gazette.

11. PENSIONER REBATES

Holders of Centrelink or Veteran Affairs Pension Concession card or a Veteran Affairs Gold card which stipulates TPI or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer. Eligible pensioners are also entitled to receive a concession on the Essential Services Volunteer Fund.

12. HARDSHIP AND FINANCIAL HARDSHIP

Council is committed to assisting ratepayers who are experiencing hardship and financial difficulty. Council has approved a Financial Hardship Policy which provides guidance for the collection of rates and charges where the ratepayer is experiencing hardship financial hardship.

Ratepayers experiencing financial hardship should contact Council's Rates Department to confidentially discuss their situation.

13. DEBT RECOVERY

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

In the event that an account becomes overdue, Council will issue a notice in accordance with the Financial Hardship Policy. In the event that the account remains unpaid, Council may take legal action to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more and all requirements of the Financial Hardship Policy have been met, Council may take action to sell the property in accordance with section 181 of the *Local Government Act 1989* .

14. EMERGENCY SERVICES AND VOLUNTEER FUND

On 1 July 2025, the Fire Services Property Levy (FSPL) was replaced by the Emergency Services and Volunteers Fund (ESVF).

The emergency services and volunteers fund is an annual property levy collected via council rates in Victoria before being forwarded on to the State Government. It applies to residential, commercial, industrial, primary production and public benefit properties. It replaced the fire services property levy and supports a broader range of emergency services.

The Emergency Services and Volunteer Fund is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value (CIV) of the property. The levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

15. OTHER REVENUE ITEMS

Fees and Charges

Fees and charges consist of statutory fees and fines and user fees charges. Statutory fees mainly relate to fees and fines levied in accordance with legislation and include animal registration fees, building and planning fees, and fines including local laws and animal fines. User fees relate to the recovery of service delivery costs through the charging of fees to users of Council's services including home and community care, waste depot fees, and hall hire.

The provision of infrastructure and services form a key part of Council's role in supporting the local community. In providing these, Council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

Council must also comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

In providing services to the community, Council must determine the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provide in line with the communities expectations.

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

Grants

Grant revenue (recurrent and non-recurrent) represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

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

Contributions

Contributions represent funds received by Council, usually from non-government sources. Contributions may include funds from user groups towards facility upgrades or community projects.

Other Revenue

Council receives revenue from interest on investments and interest on rates arrears. The amount of revenue earned from these sources fluctuates from year to year depending on the level of cash and investments and outstanding rates and charges balances.

Hindmarsh Shire Council

Fees and Charges 2026/2027

Hindmarsh Shire Council

6. Schedule of Fees and Charges

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

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

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		$	$	$	%	
ANIMALS						
Registrations (Domestic Animals)						
Dog						
Desexed	Non-taxable	$ 50.00	$ 53.00	$ 3.00	6%	Non-statutory
Standard Registration (not-desexed)	Non-taxable	$ 145.00	$ 153.00	$ 8.00	6%	Non-statutory
Working Dog	Non-taxable	$ 56.00	$ 59.00	$ 3.00	5%	Non-statutory
Dog over 10 years old	Non-taxable	$ 56.00	$ 59.00	$ 3.00	5%	Non-statutory
Dog registered with VCA	Non-taxable	$ 56.00	$ 58.00	$ 2.00	4%	Non-statutory
Breeding animal on registered premises	Non-taxable	$ 56.00	$ 59.00	$ 3.00	5%	Non-statutory
Dangerous/Restricted breed	Non-taxable	$ 783.00	$ 829.00	$ 46.00	6%	Non-statutory
Cat						
Standard Registration (desexed)	Non-taxable	$ 41.00	$ 43.00	$ 2.00	5%	Non-statutory
Standard Registration (not desexed)	Non-taxable	$ 117.00	$ 124.00	$ 7.00	6%	Non-statutory
Animals over 10 years old	Non-taxable	$ 44.00	$ 47.00	$ 3.00	7%	Non-statutory
Animals registered with FCC	Non-taxable	$ 44.00	$ 45.00	$ 1.00	2%	Non-statutory
Breeding animal on registered premises	Non-taxable	$ 44.00	$ 47.00	$ 3.00	7%	Non-statutory
Other						
Late payment penalty fee (after 10 April)	Non-taxable	$ 23.00	$ 24.00	$ 1.00	4%	Non-statutory
Pensioner reduction rate (NA to late payment penalty)	Non-taxable	50% of relevant fee	50% of relevant registration fee			Non-statutory
Animal tag replacement	Non-taxable	$ 11.00	$ 11.00	$ -	0%	Non-statutory
View Animal Register	Non-taxable	$ 23.00	$ 24.00	$ 1.00	4%	Non-statutory
Domestic Animal Business Registration of Premises (annual fee due 10 April)	Non-taxable	$ 340.00	$ 340.00	$ -	0%	Non-statutory
Foster Carer Registration (under the FCR Scheme) (annual fee due 10 April)	Non-taxable	$ 118.00	$ 118.00	$ -	0%	Non-statutory
Re-homing						
Dog adoption fee (75% of cost to desex, vaccinate and microchip)	Non-taxable		75% of cost			Non-statutory
Cat adoption fee (75% of cost to desex, vaccinate and microchip)	Non-taxable		75% of cost			Non-statutory
Cat Cage Hire Bond						
Cat Trap	Taxable	$ 56.00	$ 50.00	$ (6.00)	-11%	Non-statutory
Cat Trap (Pensioner)	Taxable	$ 54.00	$ 20.00	$ (34.00)	-63%	Non-statutory
Impoundment (Domestic Animals)						
Pound release fee	Taxable	$ 123.00	$ 127.00	$ 4.00	3%	Non-statutory
Daily pound fee - per animal (Monday to Friday)	Taxable	$ 57.00	$ 59.00	$ 2.00	4%	Non-statutory
Daily pound fee - per animal (Saturday and Sunday)	Taxable	$ 78.00	$ 80.00	$ 2.00	3%	Non-statutory
Microchipping fee	Taxable		At cost			Non-statutory
Vet fees (for injured domestic animals)	Taxable		At cost			Non-statutory
Livestock						
Medium animal agistment fee (per day)	Taxable	$ 52.00	$ 54.00	$ 2.00	4%	Non-statutory
Large animal agistment fee (per day)	Taxable	$ 77.00	$ 79.00	$ 2.00	3%	Non-statutory

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Livestock Impoundment						
Agistment						
Medium animal agistment fee (per day)	Taxable	$ 52.00	$ 54.00	$ 2.00	4%	Non-statutory
Large animal agistment fee (per day)	Taxable	$ 77.00	$ 79.00	$ 2.00	3%	Non-statutory
Pound release fee	Taxable	$ 134.00	$ 138.00	$ 4.00	3%	Non-statutory
Impound fee (daily rate per animal) chicken/rabbit - small livestock	Taxable	$ 32.00	$ 33.00	$ 1.00	3%	Non-statutory
Impound fee (daily rate per animal) sheep/goat/alpaca - meduim livestock	Taxable	$ 62.00	$ 64.00	$ 2.00	3%	Non-statutory
Impound fee (daily rate per animal) horses/cattle - large livestock	Taxable	$ 64.00	$ 66.00	$ 2.00	3%	Non-statutory
Impound fee (additional animal) example - base fee ($64.00) + $21.00 for each additional animal	Taxable	$ 20.00	$ 21.00	$ 1.00	5%	Non-statutory
Sustenance fees	Taxable	At cost	At cost			Non-statutory
Veterinary fees	Taxable	At cost	At cost			Non-statutory
Identification tag fees	Taxable	At cost	At cost			Non-statutory
Stock trailer callout fee	Taxable		$ 150.00	$ 150.00		Non-statutory
Transport Contractor fees and charges	Taxable	At cost	At cost			Non-statutory
	Taxable					Non-statutory
BUILDING DEPARTMENT						
Note: Prices do not include the statutory government levy applicable to all building works over $10,000						
New Dwelling / Dwelling - Extension/Alteration						
Up to $5,000	Taxable	$ -	$ -	$ -		Non-statutory
$5,001 to $10,000	Taxable	$ 869.00	$ 895.00	$ 26.00	3%	Non-statutory
$10,001 to $20,000	Taxable	$ 1,138.00	$ 1,172.00	$ 34.00	3%	Non-statutory
$20,001 to $50,000	Taxable	$ 1,634.00	$ 1,683.00	$ 49.00	3%	Non-statutory
$50,001 to $100,000	Taxable	$ 2,176.00	$ 2,241.00	$ 65.00	3%	Non-statutory
$100,001 to $150,000	Taxable	$ 2,520.00	$ 2,596.00	$ 76.00	3%	Non-statutory
$150,001 to $200,000	Taxable	$ 2,964.00	$ 3,053.00	$ 89.00	3%	Non-statutory
$200,001 to $250,000	Taxable	$ 3,326.00	$ 3,426.00	$ 100.00	3%	Non-statutory
$250,001 to $300,000	Taxable	$ 3,735.00	$ 3,847.00	$ 112.00	3%	Non-statutory
$300,001 to $350,000	Taxable	$ 4,236.00	$ 4,363.00	$ 127.00	3%	Non-statutory
$350,000 and above	Taxable	$ 4,482.00	$ 4,616.00	$ 134.00	3%	Non-statutory
Notes:						
Includes partial compliance						
Protection works additional $800						
Performance solutions additional $1,000 (up to 2, more than 2 to be negotiated)						
Includes four (4) mandatory inspections - additional inspections $190 each						
New Dwellings, Re-erection/Re-siting						
Value of works $1 to $200,000	Taxable	$ 3,326.00	$ 3,426.00	$ 100.00	3%	Non-statutory
Value of works $200,001 to $250,000	Taxable	$ 3,840.00	$ 3,955.00	$ 115.00	3%	Non-statutory
Value of works $250,001 to $350,000	Taxable	$ 4,154.00	$ 4,279.00	$ 125.00	3%	Non-statutory
Value of works $350,001 and above	Taxable	$ 4,242.00	$ 4,369.00	$ 127.00	3%	Non-statutory
Notes:						
Protection works additional $800						
Performance solutions additional $1,000 (up to 2, more than 2 to be negotiated)						
Includes four (4) mandatory inspections - additional inspections $190 each						

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		$	$	$	%	
Miscellaneous - Building Permits						
Garage/Carport/Shed/Patio/Verandah/Pergola	Taxable	$ 1,009.00	$ 1,039.00	$ 30.00	3%	Non-statutory
Swimming Pool (Fence Alterations Only)	Taxable	$ 422.00	$ 435.00	$ 13.00	3%	Non-statutory
Swimming Pool Fence (New Fence Only)	Taxable	$ 747.00	$ 769.00	$ 22.00	3%	Non-statutory
Swimming Pool and all Fences	Taxable	$ 957.00	$ 986.00	$ 29.00	3%	Non-statutory
Restumping (works must be performed by a Registered Builder)	Taxable	$ 1,027.00	$ 1,058.00	$ 31.00	3%	Non-statutory
Demolish / Remove Building - Domestic (shed / house)	Taxable	$ 922.00	$ 950.00	$ 28.00	3%	Non-statutory
Demolish / Remove Building - Commercial	Taxable	$ 968.00	$ 997.00	$ 29.00	3%	Non-statutory
Place of public entertainment (POPE) Occupany Permit	Taxable	$ 467.00	$ 481.00	$ 14.00	3%	Non-statutory
Note: Includes three (3) mandatory inspections - additional inspections $190 each						
Commercial Works						
Up to $10,000	Taxable	$ 1,091.00	$ 1,124.00	$ 33.00	3%	Non-statutory
$10,001 to $50,000	Taxable	$ 1,576.00	$ 1,623.00	$ 47.00	3%	Non-statutory
$50,001 to $100,000	Taxable	$ 2,334.00	$ 2,404.00	$ 70.00	3%	Non-statutory
$100,001 to $150,000	Taxable	$ 2,888.00	$ 2,975.00	$ 87.00	3%	Non-statutory
$150,001 to $200,000	Taxable	$ 3,267.00	$ 3,365.00	$ 98.00	3%	Non-statutory
$200,001 to $250,000	Taxable	$ 3,851.00	$ 3,967.00	$ 116.00	3%	Non-statutory
$250,001 to $300,000	Taxable	$ 4,458.00	$ 4,592.00	$ 134.00	3%	Non-statutory
$300,001 to $500,000	Taxable	$ 5,077.00	$ 5,229.00	$ 152.00	3%	Non-statutory
Value of Works above $500,000 (or negotiated with Council)	Taxable	(Value of works ÷ 50)	(Value of works ÷ 50)			Non-statutory
Notes:						
Includes partial compliance						
Protection works additional $820						
Performance solutions additional $1,025 (up to 2, more than 2 to be negotiated)						
Includes four (4) mandatory inspections - additional inspections $195 each						
Community Group (Not for Profit) Building works - Building Permits						
(Discount on Permit fees only - State Government Levy still applies)	Non-taxable		By application through Fee Waiver and Reduction Policy			Non-statutory
Levies / Bonds						
Building Administration Fund Levy (State levy)	Non-taxable	Value of work x 0.00128	Value of work x 0.00128			Non-statutory
Bond/Guarantee for Re-erection of buildings	Non-taxable	(The lesser the cost of the building work or $5,000)	(The lesser the cost of the building work or $5,000)			Non-statutory
Inspections						
Additional Mandatory Inspections - per hour	Taxable	$ 221.00	$ 228.00	$ 7.00	3%	Non-statutory
Inspections of Swimming Pool and Spa Barriers (compliance inspections)						
First Inspection	Taxable	$ 350.00	$ 361.00	$ 11.00	3%	Non-statutory
Re-inspection	Taxable	$ 216.00	$ 222.00	$ 6.00	3%	Non-statutory
Note:						
Includes compliance certificate - FORM 23 or FORM 24 (non-compliance)						
Excludes prescribed lodgement fees						

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Other						
Building Order Adminstration Fee	Taxable		$ 500.00	$ 500.00		Non-statutory
Building Order Demolition Charge	Taxable		at cost +10%			Non-statutory
Request for Information						
(Regulation 326(1), 326(2) and 326(3))						
Request for Professional Advice/Consultation - per hour	Taxable	$ 185.00	$ 191.00	$ 6.00	3%	Non-statutory
File Retrieval / Search						
File Retrival - Minor Document (eg building / Occupancy Permit / Plans) each	Taxable	$ 53.00	$ 55.00	$ 2.00	4%	Non-statutory
File Retrieval/Search (eg Permit History) each	Taxable	$ 140.00	$ 144.00	$ 4.00	3%	Non-statutory
Amended Building Permit						
Amended Building Permit - minor alterations	Taxable	$ 199.00	$ 205.00	$ 6.00	3%	Non-statutory
Amended Building Permit - major alterations	Taxable	$ 327.00	$ 337.00	$ 10.00	3%	Non-statutory
Time Extension - Building Permit - first request	Taxable	$ 339.00	$ 349.00	$ 10.00	3%	Non-statutory
Time Extension - Building Permit - second request	Taxable	$ 385.00	$ 397.00	$ 12.00	3%	Non-statutory
Time Extension - Building Permit - third request	Taxable	$ 432.00	$ 445.00	$ 13.00	3%	Non-statutory
Inspection fee for permits issued by private building surveyors	Taxable	$303 + $1.90 per km outside of Nhill	$303 + $1.90 per km outside of Nhill			Non-statutory
Refunds						
Withdrawn Application – Permit Lodged Not Yet Assessed	Taxable	$ 420.00	$ 433.00	$ 13.00	3%	Non-statutory
Withdrawn Application – Permit Assessed Not Yet Issued	Taxable	40% of fees (Minimum $492.00)	40% of fees (Minimum $492.00)			Non-statutory
Permit Cancellation – After Permit Issued (Refund only for inspections not carried out, based on inspection fee at time of cancellation)	Taxable	Permit fees retained	Permit fees retained			Non-statutory
Permit Cancellation - After Permit Expired	Taxable	No refund	No refund			Non-statutory
CAMPING FEES						
Note: Some items may not be available at all times						
Caravan Park Fees - Jeparit and Rainbow						
Daily Rates						
Powered site (2 persons + 2 children)	Taxable	$ 28.50	$ 32.00	$ 3.50	12%	Non-statutory
Unpowered site (2 persons + 2 children)	Taxable	$ 25.00	$ 25.00	$ -	0%	Non-statutory
Extra person > 16 years old	Taxable	$ 12.50	$ 12.50	$ -	0%	Non-statutory
Extra person < 16 years old	Taxable	$ 5.00	$ 5.00	$ -	0%	Non-statutory
Jeparit - Studio Cabin	Taxable	$ 120.00	$ 130.00	$ 10.00	8%	Non-statutory
Jeparit - 2 bedroom cabin luxury (2 persons + 2 children)	Taxable	$ 170.00	$ 170.00	$ -	0%	Non-statutory
Rainbow - 2 bedroom cabin luxury (2 persons + 2 children)	Taxable	$ 170.00	$ 170.00	$ -	0%	Non-statutory
Cabin extra person > 16 years old	Taxable	New	$ 15.00	$ 15.00		Non-statutory
Cabin extra person < 16 years	Taxable	New	$ 10.00	$ 10.00		Non-statutory
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	$ 55.00	$ 10.00	$ (45.00)	-82%	Non-statutory

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		$	$	$	%	
Weekly Rates (less than 40 days)						
Powered site (2 persons + 2 children)	Taxable	$ 180.00	$ 192.00	$ 12.00	7%	Non-statutory
Unpowered site (2 persons + 2 children)	Taxable	$ 100.00	$ 150.00	$ 50.00	50%	Non-statutory
Extra person > 16 years old	Taxable	$ 49.00	$ 49.00	$ -	0%	Non-statutory
Extra person < 16 years old	Taxable	$ 35.00	$ 30.00	$ (5.00)	-14%	Non-statutory
Jeparit - Studio Cabin	Taxable	$ 660.00	$ 780.00	$ 120.00	18%	Non-statutory
Jeparit - 2 bedroom cabin luxury	Taxable	$ 800.00	$ 1,020.00	$ 220.00	28%	Non-statutory
Rainbow - 2 bedroom cabin luxury	Taxable	$ 800.00	$ 1,020.00	$ 220.00	28%	Non-statutory
Cabin extra person > 16 years old	Taxable	New	$ 90.00	$ 90.00		Non-statutory
Cabin extra person < 16 years	Taxable	New	$ 60.00	$ 60.00		Non-statutory
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	$ 55.00	$ 10.00	$ (45.00)	-82%	Non-statutory
Caravan Park Fees - Dimboola						
Daily Rates						
Peak Times						
Powered site (2 adults + 2 children)	Taxable	$ 46.00	$ 46.00	$ -	0%	Non-statutory
Unpowered site (2 adults + 2 children)	Taxable	$ 29.00	$ 29.00	$ -	0%	Non-statutory
Camping extra person > 16 years old	Taxable	$ 12.00	$ 12.50	$ 0.50	4%	Non-statutory
Camping extra person < 16 years old	Taxable	$ 12.00	$ 5.00	$ (7.00)	-58%	Non-statutory
Ensuite site	Taxable	$ 70.00	$ 62.00	$ (8.00)	-11%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	$ 120.00	$ 125.00	$ 5.00	4%	Non-statutory
Cabin 53 & 54 Pet Cleaning Fee	Taxable	New	$ 50.00			Non-statutory
Std Cabin (2 bedroom) - 2 adults, 2 children	Taxable	$ 190.00	$ 190.00	$ -	0%	Non-statutory
Lux Cabin (2 bedroom) 2 adults, 2 children	Taxable	$ 210.00	$ 210.00	$ -	0%	Non-statutory
Studio Cabin - No's 10 & 11 - 2 adults	Taxable	$ 145.00	$ 145.00	$ -	0%	Non-statutory
Lux Cabin (3 Bedroom) - No 9 - 2 adults, 2 children	Taxable	$ 240.00	$ 240.00	$ -	0%	Non-statutory
Cabin extra person > 16 years old	Taxable	$ 12.00	$ 15.00	$ 3.00	25%	Non-statutory
Cabin extra person < 16 years old	Taxable	$ 12.00	$ 10.00	$ (2.00)	-17%	Non-statutory
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	$ 55.00	$ 10.00	$ (45.00)	-82%	Non-statutory
Off Peak Times						
Powered site -2 adults + 2 children	Taxable	$ 42.00	$ 42.00	$ -	0%	Non-statutory
Unpowered site - 2 adults + 2 children	Taxable	$ 25.00	$ 25.00	$ -	0%	Non-statutory
Camping extra person > 16 years old	Taxable	$ 12.00	$ 12.50	$ 0.50	4%	Non-statutory
Camping extra person < 16 years old	Taxable	$ 12.00	$ 5.00	$ (7.00)	-58%	Non-statutory
Ensuite site - 2 adults + 2 children	Taxable	$ 62.00	$ 58.00	$ (4.00)	-6%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	$ 115.00	$ 120.00	$ 5.00	4%	Non-statutory
Std Cabin (2 bedroom) - 2 adults, 2 children	Taxable	$ 175.00	$ 170.00	$ (5.00)	-3%	Non-statutory
Lux Cabin (2 bedroom) 2 adults, 2 children	Taxable	$ 180.00	$ 190.00	$ 10.00	6%	Non-statutory
Studio Cabin - No's 10 & 11 - 2 adults	Taxable	$ 135.00	$ 135.00	$ -	0%	Non-statutory
Lux Cabin (3 Bedroom) - No 9 - 2 adults, 2 children	Taxable	$ 210.00	$ 210.00	$ -	0%	Non-statutory
Cabin extra person > 16 years old	Taxable	$ 12.00	$ 15.00	$ 3.00	25%	Non-statutory
Cabin extra person < 16 years old	Taxable	$ 12.00	$ 10.00	$ (2.00)	-17%	Non-statutory
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	$ 55.00	$ 10.00	$ (45.00)	-82%	Non-statutory

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Weekly Rates (less than 40 days)						
Peak Times						
Powered site (2 adults + 2 children)	Taxable	$ 260.00	$ 276.00	$ 16.00	6%	Non-statutory
Unpowered site (2 adults + 2 children)	Taxable	$ 165.00	$ 174.00	$ 9.00	5%	Non-statutory
Camping extra person > 16 years old	Taxable	$ 70.00	$ 75.00	$ 5.00	7%	Non-statutory
Camping extra person < 16 years old	Taxable	$ 50.00	$ 30.00	$ (20.00)	-40%	Non-statutory
Ensuite site	Taxable	$ 340.00	$ 372.00	$ 32.00	9%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	$ 720.00	$ 750.00	$ 30.00	4%	Non-statutory
Std Cabin (2 bedroom) - 2 adults, 2 children	Taxable	$ 1,100.00	$ 1,140.00	$ 40.00	4%	Non-statutory
Lux Cabin (2 bedroom) 2 adults, 2 children	Taxable	$ 1,135.00	$ 1,260.00	$ 125.00	11%	Non-statutory
Studio Cabin - No's 10 & 11 - 2 adults	Taxable	$ 800.00	$ 870.00	$ 70.00	9%	Non-statutory
Cabin (3 Bedroom) - No 9 - 2 adults, 2 children	Taxable	$ 1,265.00	$ 1,440.00	$ 175.00	14%	Non-statutory
Cabin extra person > 16 years old	Taxable	New	$ 90.00	$ 90.00		Non-statutory
Cabin extra person < 16 years old	Taxable	New	$ 60.00	$ 60.00		Non-statutory
Off Peak Times						
Powered site (2 adults + 2 children)		$ 230.00	$ 252.00	$ 22.00	10%	Non-statutory
Unpowered site (2 adults + 2 children)	Taxable	$ 135.00	$ 150.00	$ 15.00	11%	Non-statutory
Camping extra person > 16 years old	Taxable	$ 70.00	$ 75.00	$ 5.00	7%	Non-statutory
Camping extra person < 16 years old	Taxable	$ 52.00	$ 30.00	$ (22.00)	-42%	Non-statutory
Ensuite site - 2 adults + 2 children	Taxable	$ 62.00	$ 52.00	$ (10.00)	-16%	Non-statutory
Cabin (Number 53 & 54) - 2 adults	Taxable	$ 660.00	$ 720.00	$ 60.00	9%	Non-statutory
Std Cabin (2 bedroom) - 2 adults, 2 children	Taxable	$ 895.00	$ 1,030.00	$ 135.00	15%	Non-statutory
Lux Cabin (2 bedroom) 2 adults, 2 children	Taxable	$ 920.00	$ 1,140.00	$ 220.00	24%	Non-statutory
Studio Cabin - No's 10 & 11 - 2 adults	Taxable	$ 725.00	$ 810.00	$ 85.00	12%	Non-statutory
Cabin (3 Bedroom) - No 9 - 2 adults, 2 children	Taxable	$ 1,195.00	$ 1,260.00	$ 65.00	5%	Non-statutory
Cabin extra person > 16 years old	Taxable	New	$ 90.00	$ 90.00		Non-statutory
Cabin extra person < 16 years old	Taxable	New	$ 60.00	$ 60.00		Non-statutory
*Peak Times: November to March, Public Holidays, Special Events Dimboola weekends.						
Other items						
Fire drum hire (per visit)	Taxable	$ 15.00	$ 15.00	$ -	0%	Non-statutory
Fire wood - 20kg bag	Taxable	$ 15.00	$ 25.00	$ 10.00	67%	Non-statutory
Caravan Park Fees - Nhill						
Daily Rates						
Powered site (2 adults + 2 children)	Taxable	$ 46.00	$ 46.00	$ -	0%	Non-statutory
Unpowered site (2 adults + 2 children)	Taxable	$ 29.00	$ 29.00	$ -	0%	Non-statutory
Camping extra person > 16 years old	Taxable	$ 12.00	$ 12.50	$ 0.50	4%	Non-statutory
Camping extra person < 16 years old	Taxable	$ 12.00	$ 5.00	$ (7.00)	-58%	Non-statutory
Ensuite site	Taxable	$ 70.00	$ 62.00	$ (8.00)	-11%	Non-statutory
Budget Cabin 3	Taxable		$ 145.00	$ 145.00		Non-statutory
Budget Cabin 5 - w/ ensuite	Taxable	$ 115.00	$ 120.00	$ 5.00	4%	Non-statutory
Budget Cabin 7 & 8	Taxable	$ 125.00	$ 135.00	$ 10.00	8%	Non-statutory
Cabin 6	Taxable	$ 135.00	$ 135.00	$ -	0%	Non-statutory
Cabin (Number 9 & 10)	Taxable	$ 195.00	$ 210.00	$ 15.00	8%	Non-statutory
Studio Cabins	Taxable	New	$ 135.00			Non-statutory
Cabin extra person > 16 years old	Taxable	$ 12.00	$ 15.00	$ 3.00	25%	Non-statutory
Cabin extra person < 16 years old	Taxable	$ 12.00	$ 10.00	$ (2.00)	-17%	Non-statutory
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	$ 10.00	$ 10.00	$ -	0%	Non-statutory

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		$	$	$	%	
Weekly Rates (less than 40 days)						
Powered site (2 adults + 2 children)	Taxable	$ 260.00	$ 276.00	$ 16.00	6%	Non-statutory
Unpowered site (2 adults + 2 children)	Taxable	$ 165.00	$ 174.00	$ 9.00	5%	Non-statutory
Camping extra person > 16 years old	Taxable	$ 65.00	$ 75.00	$ 10.00	15%	Non-statutory
Camping extra person < 16 years old	Taxable	$ 325.00	$ 30.00	$ (295.00)	-91%	Non-statutory
Ensuite site	Taxable	$ 500.00	$ 372.00	$ (128.00)	-26%	Non-statutory
Budget Cabin 3	Taxable		$ 870.00	$ 870.00		Non-statutory
Budget Cabin 5 - w/ ensuite	Taxable	$ 650.00	$ 720.00	$ 70.00	11%	Non-statutory
Budget Cabin 7 & 8	Taxable	$ 725.00	$ 810.00	$ 85.00	12%	Non-statutory
Cabin 6	Taxable	$ 825.00	$ 810.00	$ (15.00)	-2%	Non-statutory
Lux Cabin (Number 9 & 10)	Taxable	$ 1,100.00	$ 1,260.00	$ 160.00	15%	Non-statutory
Studio Cabins	Taxable	New	$ 810.00			Non-statutory
Cabin extra person > 16 years old	Taxable	$ 12.00	$ 90.00	$ 78.00	650%	Non-statutory
Cabin extra person < 16 years old	Taxable	$ 12.00	$ 60.00	$ 48.00	400%	Non-statutory
Linen fee - to be charged when customers want linen changed during lengthy stay in cabins	Taxable	$ 55.00	$ 10.00	$ (45.00)	-82%	Non-statutory
COMMUNITY BUS						
Community Group Hire Fees - per kilometre	Taxable	$ 0.50	$ 0.55	$ 0.05	10%	Non-statutory
*Note: Fuel at cost of hirer; bus must be returned with full tank of fuel.						
Other Hirer Fees - per kilometre	Taxable	$ 1.25	$ 1.35	$ 0.10	8%	Non-statutory
*Note: Fuel at cost of hirer; bus must be returned with full tank of fuel.						
ENVIRONMENTAL HEALTH SERVICES						
Food Act - Fixed Premises						
Food premises class 1 (hospital / aged care / child care)	Non-taxable	$ 478.00	$ 492.00	$ 14.00	3%	Non-statutory
Food premises class 2 standard	Non-taxable	$ 372.00	$ 383.00	$ 11.00	3%	Non-statutory
Class 3 & 3A (service stations, jam manufactoring, B & B accomodation)	Non-taxable	$ 185.00	$ 191.00	$ 6.00	3%	Non-statutory
Class 4 (Service of low rest foods)	Non-taxable		nil			Non-statutory
Non-for profit class 2 or 3 home kitchens	Non-taxable	$ 30.00	$ 31.00	$ 1.00	3%	Non-statutory
Limited operation premises (pool kiosks, home business)	Non-taxable	50% of relevant fee	50% of relevant fee			Non-statutory
Community Groups	Non-taxable	$ 100.00	50% of relevant fee		0%	Non-statutory
Mobile Food Premises - for up to 12 Events per yr with Food Premises Registration - class 2 or 3, 3A						
Private Individuals and Business's (each mobile premises - food van)	Non-taxable	new	$ 100.00			Non-statutory
Community Group	Non-taxable	50% of applicable fee	50% of applicable fee			Non-statutory
Public Health and Wellbeing						
Prescribed accommodation (hotel, motel, hostel, student dormatories, holiday camps, rooming houses, labour hire accomodation.	Non-taxable	$ 212.00	$ 218.00	$ 6.00	3%	Non-statutory
Transfer of Registration - Accommodation	Non-taxable	50% of annual fee	50% of annual fee			Non-statutory

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Health and Beauty Business						
Health and Beauty Premises - Low Risk (* hairdresser ongoing)	Non-taxable		$ 100.00	$ 100.00		Non-statutory
Health and Beauty Premises - Medium Risk	Non-taxable		$ 160.00	$ 160.00		Non-statutory
Health and Beauty Premises - High Risk	Non-taxable		$ 210.00	$ 210.00		Non-statutory
Health and Beauty Premises - Transfer	Non-taxable	New	50% of relevant renewal fee			Non-statutory
***Premises should be registered to the highest risk activity**						
Aquatic Facilities						
Pools public / private accommodation / spas	Non-taxable	$ 212.00	$ 218.00	$ 6.00	3%	Non-statutory
Caravan Parks Registrations						
Fees are dependent on number of sites and calculated according to the prescibed number of fee units						
Transfer of Registration - Caravan Park	Non-taxable	$ 96.00	50% if relevant renewal fee		0%	Non-statutory
Other						
Late payment penalty for all registrations	Taxable	10% of annual fee	10% of annual fee			Non-statutory
Additional & compliance Inpsections	Non-taxable	$ 160.00	$ 165.00	$ 5.00	3%	Non-statutory
Inspection by request	Non-taxable	$ 160.00	$ 165.00	$ 5.00	3%	Non-statutory
Sample testing	Taxable		At cost + 10%			Non-statutory
Pro rata registration - all businesses after 30 September	Non-taxable		50% of prescibed fee			Non-statutory
Septic Tanks						
Application to install a septic system	Non-taxable	$ 371.00	$ 382.00	$ 11.00	3%	Non-statutory
Application to amend/alter an existing system	Non-taxable	$ 159.00	$ 164.00	$ 5.00	3%	Non-statutory
Application to extend a septic application	Non-taxable	$ 186.00	$ 192.00	$ 6.00	3%	Non-statutory
EQUIPMENT HIRE						
Equipment hire bonds and fees do not apply to Committees of Council						
Bond						
Large Equipment	Non-taxable	$ 200.00	$ 200.00	$ -	0%	Non-statutory
Small Equipment	Non-taxable	$ 100.00	$ 100.00	$ -	0%	Non-statutory
Hire Charges						
Small Equipment - Community Group (per day)	Taxable	$ 25.00	$ 25.00	$ -	0%	Non-statutory
Small Equipment - Private Hire (per day)	Taxable	$ 45.00	$ 45.00	$ -	0%	Non-statutory
Large Equipment - Community Group (per day)	Taxable	$ 45.00	$ 45.00	$ -	0%	Non-statutory
Large Equipment - Private Hire (per day)	Taxable	$ 85.00	$ 85.00	$ -	0%	Non-statutory
EVENTS & HIRE OF PUBLIC SPACES						
Events						
Event in public places (over 50 people)	Taxable	$ 76.00	$ 76.00	$ -	0%	Non-statutory
Consumption or possession of liquor in public places	Taxable	$ 49.00	$ 49.00	$ -	0%	Non-statutory
Hire of variable message sign (per week) (including set up of message)	Taxable	$ 225.00	$ 232.00	$ 7.00	3%	Non-statutory
Recycling trailer hire (per event)	Taxable	$ 25.00	$ 25.00	$ -	0%	Non-statutory
Recycling trailer hire - bond (per event)	Taxable	$ 300.00	$ 300.00	$ -	0%	Non-statutory

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		$	$	$	%	
Hire of Public Places						
Other Public Places						
Minor use of facilities – Soundshells, Rotundas etc.	Taxable	$ 37.00	$ 38.00	$ 1.00	3%	Non-statutory
Major use of facilities – Soundshells, Rotundas etc.	Taxable	$ 184.00	$ 190.00	$ 6.00	3%	Non-statutory
Temporary Road Closures						
Completion of Traffic Management Plan (per hour)	Taxable	$ 67.00	$ 69.00	$ 2.00	3%	Non-statutory
Temporary Road Closure Permit	Taxable	New	$ 76.00	$ 76.00		Non-statutory
Set-up and pack-up of Temporary Road Closure signage (per hour)	Taxable	$ 198.00	$ 204.00	$ 6.00	3%	Non-statutory
Signage hire (per day)	Taxable	New	$ 25.00	$ 25.00		Non-statutory
Public Spaces						
High Risk Activity Bond*	Taxable	$ 400.00	$ 400.00	$ -	0%	Non-statutory
*High risk activity includes activities involving alcohol, crowds >200, events involving machinery, livestock and/or motor vehicles.						
PRIVATE PROPERTY						
Fire Prevention Notives						
Fire prevention maintenance works	Taxable	New	At cost +10%			Non-statutory
Vegetation and obstruction removal	Taxable	New	At cost +10%			Non-statutory
Unsightly or dangerous property clean up	Taxable	New	At cost +10%			Non-statutory
Property impoundment (daily rate)	Taxable	New	$ 25.00	$ 25.00		Non-statutory
Garbage Bin Sales						
120 litre bin	Taxable	$ 83.00	$ 85.00	$ 2.00	2%	Non-statutory
240 litre bin	Taxable	$ 105.00	$ 108.00	$ 3.00	3%	Non-statutory
Replacement bin lid - 120 litre	Taxable	$ 29.00	$ 30.00	$ 1.00	3%	Non-statutory
Replacement bin lid - 240 litre	Taxable	$ 29.00	$ 30.00	$ 1.00	3%	Non-statutory
Replacement set of 2 wheels (120L/240L bin)	Taxable	New	$ 19.00			Non-statutory
Replacement set of 2 wheels (120L/240L bin) inclluding axle	Taxable	New	$ 25.00			Non-statutory
HALL HIRE						
Bonds						
Meetings - Community Group	Non-taxable	$ 52.00	$ 54.00	$ 2.00	4%	Non-statutory
Meetings - Private/Commercial	Non-taxable	$ 103.00	$ 106.00	$ 3.00	3%	Non-statutory
Functions - Community Group	Non-taxable	$ 258.00	$ 266.00	$ 8.00	3%	Non-statutory
Functions - Private/Commercial	Non-taxable	$ 258.00	$ 266.00	$ 8.00	3%	Non-statutory
Functions with Alcohol	Non-taxable	$ 412.00	$ 424.00	$ 12.00	3%	Non-statutory
High Risk Activity Bond*	Non-taxable	New	$ 400.00	$ 400.00		Non-statutory
*High risk activity (includes activities involving alcohol, crowds >200, events involving machinery, livestock and/or motor vehicles).						
Jeparit Hall						
Hall Hire - Functions and Meetings (1 hour)	Taxable	New	$ 20.00	$ 20.00		Non-statutory
Hall Hire - Functions and Meetings (1 to 3 hours)	Taxable	$ 75.00	$ 75.00	$ -	0%	Non-statutory
Hall Hire - Functions and Meetings (Over 3 hours)	Taxable	$ 150.00	$ 150.00	$ -	0%	Non-statutory
Hall Hire - Functions and Meetings (after 1am per hour)	Taxable	$ 59.00	$ 61.00	$ 2.00	3%	Non-statutory
Kitchen Use	Taxable	$ 24.00	$ 25.00	$ 1.00	4%	Non-statutory
Cool Room	Taxable	$ 24.00	$ 25.00	$ 1.00	4%	Non-statutory
Small meeting room (hourly)	Taxable	$ 5.00	$ 5.00	$ -	0%	Non-statutory
Community Groups	Taxable	50% of applicable fee	50% of applicable fee			Non-statutory

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Nhill Memorial Community Centre						
Functions with Alcohol	Taxable	$ 410.00	$ 410.00	$ -	0%	Non-statutory
Hall Hire - Functions and Meetings (Over 3 hours)	Taxable	$ 255.00	$ 255.00	$ -	0%	Non-statutory
Hall Hire - Functions and Meetings (Up to 3 hours)	Taxable	$ 105.00	$ 105.00	$ -	0%	Non-statutory
Hall Hire - Functions and Meetings (after 1am per hour)	Taxable	$ 60.00	$ 60.00	$ -	0%	Non-statutory
Hall Hire - Set up / Pack up (daily)	Taxable	$ 60.00	$ 60.00	$ -	0%	Non-statutory
Kitchen / Bar / Cool room Hire	Taxable	$ 55.00	$ 55.00	$ -	0%	Non-statutory
Baby Grand Piano	Taxable	$ 60.00	$ 60.00	$ -	0%	Non-statutory
Table Cloths (round or oblong) - each	Taxable	$ 15.00	$ 15.00	$ -	0%	Non-statutory
Cleaning	Taxable	$ 170.00	$ 170.00	$ -	0%	Non-statutory
Community Groups	Taxable	50% of applicable fee	50% of applicable fee			Non-statutory
Old Shire Hall (Dimboola Civic Hub & Meeting Room)						
Meeting Room - Community Group Hire - per hour*	Taxable	$ -	$ -	$ -		Non-statutory
Meeting Room - Private Function Hire - per hour*	Taxable	$ 5.00	$ 5.00	$ -	0%	Non-statutory
Hall Hire - Functions and Meetings (Over 3 hours)	Taxable	$ 258.00	$ 266.00	$ 8.00	3%	Non-statutory
Hall Hire - Functions and Meetings (Up to 3 hours)	Taxable	$ 105.00	$ 105.00	$ -	0%	Non-statutory
Hall Hire - Functions and Meetings (after 1am per hour)	Taxable	$ 59.00	$ 61.00	$ 2.00	3%	Non-statutory
Exhibitions & Displays - (per day)	Taxable	$ 21.00	$ 22.00	$ 1.00	5%	Non-statutory
Community Groups	Taxable	50% of applicable fee	50% of applicable fee			Non-statutory
NHILL CINEMA AND FILM SCREENING						
Movie Tickets						
Adult	Taxable	$ 15.00	$ 15.00	$ -	0%	Non-statutory
Concession	Taxable	$ 10.00	$ 10.00	$ -	0%	Non-statutory
Family (2 Adults & 3 Children/Concession)	Taxable	$ 35.00	$ 35.00	$ -	0%	Non-statutory
Bulk Buy - Adult (6)	Taxable	$ 70.00	$ 70.00	$ -	0%	Non-statutory
Bulk Buy - Child/Concession (6)	Taxable	$ 35.00	$ 35.00	$ -	0%	Non-statutory
Bulk Buy - Family (6)	Taxable	$ 165.00	$ 165.00	$ -	0%	Non-statutory
Classic Movies	Non-Taxable	Gold Coin Donation	Gold Coin Donation			Non-statutory
Special Movie Event Tickets						
Adult	Taxable	$ 12.00	$ 12.00	$ -	0%	Non-statutory
Concession	Taxable	$ 7.00	$ 7.00	$ -	0%	Non-statutory
INSURANCE						
Stall holder - per event	Taxable	$ 41.00	$ 42.00	$ 1.00	2%	Non-statutory
Hirer of Public Hall - Daily	Taxable	$ 18.00	$ 19.00	$ 1.00	6%	Non-statutory
Hirer of Public Hall - Yearly	Taxable	New	$ 100.00	$ 100.00		Non-statutory
Performers / Buskers / Artists - per event	Taxable	$ 41.00	$ 42.00	$ 1.00	2%	Non-statutory

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
LIBRARIES						
Lost or damaged items	Taxable	Cost of replacement plus processing fee	Cost of replacement plus processing fee			Non-statutory
Processing Fee	Taxable	$ 5.00	$ 5.00	$ -	0%	Non-statutory
LOCAL LAWS PERMIT FEES						
Document processing fee (Admin fee)	Taxable	$ 22.00	$ 23.00	$ 1.00	5%	Non-statutory
Signs on pavement, street furniture and/or merchandise - 3 years (pro rata in accordance with renewal cycle)	Taxable	$ 150.00	$ 150.00	$ -	0%	Non-statutory
Light a Fire in the Open Air in Residential Areas	Taxable	$ 43.00	$ 44.00	$ 1.00	2%	Non-statutory
Temporary Road Closure	Taxable		$ 76.00	$ 76.00		Non-statutory
Large waste containers (Skip Bins) in Public Places	Taxable	$ 67.00	$ 69.00	$ 2.00	3%	Non-statutory
Recreational Vehicles	Taxable	$ 34.00	$ 35.00	$ 1.00	3%	Non-statutory
Streets and Roads - Heavy or Long Vehicles	Taxable	$ 101.00	$ 104.00	$ 3.00	3%	Non-statutory
Streets and Roads - Removal of Firewood	Taxable	$ 34.00	$ 35.00	$ 1.00	3%	Non-statutory
Streets and Roads - Removal of Firewood (Pensioner)	Taxable	$ 22.00	$ 23.00	$ 1.00	5%	Non-statutory
Camping on Private Property	Taxable	New	$ 150.00	$ 150.00		Non-statutory
Camping on Public Places	Taxable	New	$ 150.00	$ 150.00		Non-statutory
Excess Vehicles, Storage, Repair or Servicing on Private Property (for a period of three years)	Taxable	New	$ 150.00	$ 150.00		Non-statutory
Construction noise outside of prescribed hours	Taxable		$ 76.00	$ 76.00		Non-statutory
Conduct Fireworks	Taxable		$ 76.00	$ 76.00		Non-statutory
Street collector	Taxable	$ 50.00	$ 52.00	$ 2.00	4%	Non-statutory
Street trader	Taxable	$ 50.00	$ 52.00	$ 2.00	4%	Non-statutory
For community events see Events & Public Spaces section						
Keeping of Animals						
Excess Animals (where no planning permit required) - 3 years	Taxable	$ 235.00	$ 235.00	$ -	0%	Non-statutory
Droving Livestock	Taxable	New	$ 73.00	$ 73.00		Non-statutory
Grazing	Taxable	New	$ 73.00	$ 73.00		Non-statutory
Protection of Council Assets						
*Note: These fees are set by VicRoads on 01 July each year.						
Road Opening Permit - L1	Taxable	$ 715.00	$ 736.00	$ 21.00	3%	Non-statutory
Road Opening Permit - L2	Taxable	$ 389.00	$ 401.00	$ 12.00	3%	Non-statutory
Road Opening Permit - L3	Taxable	$ 154.00	$ 159.00	$ 5.00	3%	Non-statutory
Road Opening Permit - L4	Taxable	$ 100.00	$ 103.00	$ 3.00	3%	Non-statutory

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Infrastructure Services						
Bonds						
Council Infrastructure (Asset) Protection Bond	Non-taxable	$ 817.00	At cost + 10%		0%	Non-statutory
Inspections				$ -		Non-statutory
Mandatory/Compliance Inspections - per hr	Taxable	$ 221.00	$ 228.00	$ 7.00	3%	Non-statutory
Works Within Road Reserves (WWRR)						
WWRR Permit Application fee	Taxable		$ 85.00	$ 85.00		Non-statutory
New Crossover or additions	Taxable		At cost + 10%			Non-statutory
Road works (construction/sealing/kerbing/drainage)	Taxable		At cost + 10%			Non-statutory
Design services (roads/infrastructure) - per hr	Taxable		$ 150.00	$ 150.00		Non-statutory
Other						
Removal of abandoned and left standing vehicles (towing contractor fees)	Taxable		At cost + 10%			Non-statutory
Impoundment (daily rate)	Taxable		$ 25.00	$ 25.00		Non-statutory
PHOTOCOPIES & SCANNING						
A4 - Black and White	Taxable	$ 0.20	$ 0.20	$ -	0%	Non-statutory
A4 - Colour	Taxable	$ 0.50	$ 0.50	$ -	0%	Non-statutory
A3 - Black and White	Taxable	$ 0.50	$ 0.50	$ -	0%	Non-statutory
A3 - Colour	Taxable	$ 0.80	$ 0.80	$ -	0%	Non-statutory
Engineering plans	Taxable	$ 7.90	$ 7.90	$ -	0%	Non-statutory
A2 - Black and White	Taxable	$ 18.00	$ 18.00	$ -	0%	Non-statutory
A2 - Colour	Taxable	$ 24.00	$ 24.00	$ -	0%	Non-statutory
A1 - Black and White	Taxable	$ 30.00	$ 30.00	$ -	0%	Non-statutory
A1 - Colour	Taxable	$ 34.00	$ 34.00	$ -	0%	Non-statutory
A0 - Black and White	Taxable	$ 33.00	$ 33.00	$ -	0%	Non-statutory
A0 - Colour	Taxable	$ 40.00	$ 40.00	$ -	0%	Non-statutory
B Size Surcharge	Taxable	$ 4.00	$ 4.00	$ -	0%	Non-statutory
Laminating A4	Taxable	$ 1.00	$ 1.00	$ -	0%	Non-statutory
Laminating A3	Taxable	$ 2.00	$ 2.00	$ -	0%	Non-statutory
PLANNING						
Planning Additional Fees - Advertising (conducted on applicants behalf)						
Newspaper advertisement - At cost		At cost	At cost			Non-statutory
Placing of notice onsite	Taxable	$ 123.00	$ 127.00	$ 4.00	3%	Non-statutory
Notice of planning permit by mail (if more than 10 letters, per letter)	Taxable	$ 8.00	$ 8.00	$ -	0%	Non-statutory
Planning - Additional Fees						
Secondary Consent Application	Non-taxable	$ 224.00	$ 231.00	$ 7.00	3%	Non-statutory
Extension of Time to planning permit	Non-taxable	$ 280.00	$ 288.00	$ 8.00	3%	Non-statutory
Section 173 Agreements	Non-taxable	$ 226.00	At cost + 10%		0%	Non-statutory
Written Advice on Planning Controls	Taxable	$ 168.00	$ 173.00	$ 5.00	3%	Non-statutory
Hard copies of past Permits and Endorsed Plans - per/hr	Taxable		$ 127.00	$ 127.00		Non-statutory

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST $	2026/27 Fee Inc GST $	Fee Increase / (Decrease) $	Fee Increase / (Decrease) %	Basis of Fee
Planning - Withdrawal of Application						
After lodgement (no work undertaken)	Non-taxable	75% of app fee refundable	75% of app fee refundable			Non-statutory
After request for further information but prior to commencement of advertising	Non-taxable	50% of the application fee refunded	50% of the application fee refunded			Non-statutory
After advertising	Non-taxable	Refund discretionary	Refund discretionary			Non-statutory
Secondary Consent	Non-taxable	Refund discretionary	Refund discretionary			Non-statutory
Extension of Time	Non-taxable	No refund	No refund			Non-statutory
RATES						
Rates - debt recovery fees	Non-taxable	Cost recovery	Cost recovery			Non-statutory
RECYCLING TRAILER						
Recycling Trailer Hire (per event)	Taxable	$ 25.00	$ 26.00	$ 1.00	4%	Non-statutory
Recycling Trailer Hire - Bond (per event)	Taxable	$ 300.00	$ 310.00	$ 10.00	3%	Non-statutory
				$ -		Non-statutory
SALEYARD FEES						
Pigs (per pig / day)	Taxable	$ 1.00	$ 1.00	$ -	0%	Non-statutory
Sheep (per sheep / day)	Taxable	$ 1.00	$ 1.00	$ -	0%	Non-statutory
Yard fee per sale (per agent)	Taxable	$ 1,497.00	$ 1,542.00	$ 45.00	3%	Non-statutory
SWIMMING POOLS - Council owned						
General admission	Taxable	Free	Free			Non-statutory
Lap Swimming or swimming outside of public opening house (single occasion) - per person - Minimum 5 people per session	Taxable	$ 5.00	$ 5.00	$ -	0%	Non-statutory
School Swimming activities per liveguard per hour	Taxable	$ 54.00	$ 56.00	$ 2.00	4%	Non-statutory
Paid lessons/groups (single occasion)	Taxable	$ 26.00	$ 27.00	$ 1.00	4%	Non-statutory
Paid lessons/groups (season)	Taxable	New	$ 200.00	$ 200.00		Non-statutory
WASTE DEPOT FEES						
Unsorted recyclables, general waste and hard plastic						
Wheelie Bin - 120L - per bin	Taxable	New	$ 7.00			Non-statutory
Wheelie Bin - 240L - per bin	Taxable	New	$ 10.00			Non-statutory
Car boot	Taxable	$ 15.00	$ 16.00	$ 1.00	7%	Non-statutory
6 x 4 trailer / ute – Level	Taxable	$ 36.00	$ 37.00	$ 1.00	3%	Non-statutory
6 x 4 trailer / ute – Heaped	Taxable	$ 67.00	$ 69.00	$ 2.00	3%	Non-statutory
6 x 4 caged trailer - level	Taxable	New	$ 69.00			Non-statutory
6 x 4 caged trailer - heaped	Taxable	New	$ 84.00			Non-statutory
Tandem trailer / Light truck – Level	Taxable	$ 95.00	$ 98.00	$ 3.00	3%	Non-statutory
Tandem trailer / Light truck – Heaped	Taxable	$ 180.00	$ 185.00	$ 5.00	3%	Non-statutory
Builders waste clean sorted – Per cubic metre	Taxable	$ 82.00	$ 84.00	$ 2.00	2%	Non-statutory
Builders waste dirty non-sorted – Per cubic metre	Taxable	$ 196.00	$ 202.00	$ 6.00	3%	Non-statutory
Concrete Non-sorted – Per tonne	Taxable	$ 139.00	$ 143.00	$ 4.00	3%	Non-statutory
Concrete Clean, sorted – Per tonne	Taxable	$ 42.00	$ 42.00	$ -	0%	Non-statutory
Heavy truck loads	Taxable	Not accepted	Not accepted			Non-statutory
Mattresses (All sizes)	Taxable	$ 52.00	$ 54.00	$ 2.00	4%	Non-statutory
Asbestos (per kilogram)	Taxable	$ 3.50	$ 3.50	$ -	0%	Non-statutory

Description of Fees and Charges	GST Status	2025/26 Fee Inc GST	2026/27 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
		$	$	$	%	
Clean Fill Dirt (per tonne)	Taxable	$ 10.00	$ 10.00	$ -	0%	Non-statutory
Sorted recyclables						
Newspapers, Cardboard, Bottles, Cans etc.	Taxable	$ -	$ -	$ -		Non-statutory
Cardboard - businesses	Taxable	$ -	$ -	$ -		Non-statutory
Tyres						
Car and Motorcycle	Taxable	$ 13.00	$ 13.00	$ -	0%	Non-statutory
Light Commercial	Taxable	$ 31.00	$ 32.00	$ 1.00	3%	Non-statutory
Truck –Standard	Taxable	$ 93.00	$ 96.00	$ 3.00	3%	Non-statutory
Tractor - under 2 metres high	Taxable	$ 155.00	$ 160.00	$ 5.00	3%	Non-statutory
Tractor - over 2 metres high	Taxable	$ 309.00	$ 318.00	$ 9.00	3%	Non-statutory
Car bodies						
Car bodies / scrap steel	Taxable	$ -	$ -	$ -		Non-statutory
Green Waste & Timber						
Car boot	Taxable	$ 8.50	$ 8.50	$ -	0%	Non-statutory
6 x 4 trailer / ute – Level	Taxable	$ 16.00	$ 16.00	$ -	0%	Non-statutory
6 x 4 trailer / ute – Heaped	Taxable	$ 21.00	$ 22.00	$ 1.00	5%	Non-statutory
Tandem trailer / Light truck – Level	Taxable	$ 26.00	$ 27.00	$ 1.00	4%	Non-statutory
Tandem trailer / Light truck – Heaped	Taxable	$ 34.00	$ 35.00	$ 1.00	3%	Non-statutory
Heavy truck	Taxable	$ 65.00	$ 67.00	$ 2.00	3%	Non-statutory
E-waste						
Flourescents	Taxable	$ 3.00	$ 3.00	$ -	0%	Non-statutory
High bay lights	Taxable	$ 11.00	$ 11.00	$ -	0%	Non-statutory
E-Waste - per kg	Taxable	$ 2.00	$ 2.00	$ -	0%	Non-statutory
Furniture						
Small Item – e.g. Chair (per unit)	Taxable	$ 12.00	$ 12.00	$ -	0%	Non-statutory
Medium Item – e.g. bed, dressing table etc. (per unit)	Taxable	$ 41.00	$ 42.00	$ 1.00	2%	Non-statutory
Large Item – e.g. Couch, wardrobe etc. (per unit)	Taxable	$ 113.00	$ 116.00	$ 3.00	3%	Non-statutory
Oil						
Oil (per litre)	Taxable	$ 1.00	$ 1.00	$ -	0%	Non-statutory
Oil Drum disposal (per drum)	Taxable	$ 6.00	$ 6.00	$ -	0%	Non-statutory
FEES SET BY COUNCIL ASSET COMMITTEES - MUSEUM FEES						
Wimmera Mallee Pioneer Museum						
Adult	Non-taxable	$ 12.00	$ 12.00	$ -	0%	Non-statutory
Pensioner	Non-taxable	$ 8.00	$ 8.00	$ -	0%	Non-statutory
Adult over 90	Non-taxable	$ -	$ -	$ -		Non-statutory
Children under 5	Non-taxable	$ -	$ -	$ -		Non-statutory
Children over 5 but under 12	Non-taxable	$ 5.00	$ 5.00	$ -	0%	Non-statutory
Family	Non-taxable	$ 26.00	$ 27.00	$ 1.00	4%	Non-statutory
Groups of 10 or more (per person)	Non-taxable	$ 8.00	$ 8.00	$ -	0%	Non-statutory
School groups (per student - teachers no charge)	Non-taxable	$ 5.00	$ 5.00	$ -	0%	Non-statutory
Yurunga Homestead						
Adult	Non-taxable	$ 8.00	$ 8.00	$ -	0%	Non-statutory
Secondary School Student	Non-taxable	$ 5.00	$ 5.00	$ -	0%	Non-statutory
Children under 12	Non-taxable	Free	Free			Non-statutory
Groups - per person						
Lunch	Non-taxable	$ 18.00	$ 18.00	$ -	0%	Non-statutory
Lunch plus tour	Non-taxable	$ 26.00	$ 27.00	$ 1.00	4%	Non-statutory
Morning or afternoon tea	Non-taxable	$ 15.00	$ 15.00	$ -	0%	Non-statutory
Morning/Afternoon plus tour	Non-taxable	$ 23.00	$ 24.00	$ 1.00	4%	Non-statutory

(Asset committees are not registered for GST)

Hindmarsh Shire Council

Main Office:
92 Nelson Street
NHILL VIC 3418

Postal Address:
PO Box 250
NHILL VIC 3418

Phone: 03 5391 4444

Email: info@hindmarsh.vic.gov.au

Website: www.hindmarsh.vic.gov.au

Facebook: www.facebook.com/hindmarshshirecouncil