



**Greater
Shepparton**
CITY COUNCIL

BUDGET
2026/2027





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Mayors Introduction

I am proud to present Greater Shepparton City Council's 2026/2027 Budget document.

This is a Budget built on growth, financial discipline, and real investment in services and infrastructure that make Greater Shepparton one of Victoria's most liveable regions. We are delivering what we set out to do, and this is possible because of the important collaboration between Councillors and Council's Executive.

We know that a strong financial position provides a solid foundation for all future decision making. Council's Financial Plan projected a deficit this year. Instead, we delivered a true operating surplus of \$3.68 million, which builds on last year's surplus by \$1.51 million.

Importantly, the surplus consists of \$570,000 in genuine operational savings. That means we are now spending less than we earn in day to day operations. This critical milestone is a result of identifying efficiencies and cost saving measures. It also puts Council in a strong, sustainable position while continuing to invest in projects and deliver over 100 services.

This is a Budget which is fair and responsible. Council is not immune to what we all experience on a day-to-day basis. High energy costs and rising fuel prices are placing real pressure on our community, and they have been considered in Council's spending for the year ahead.

At the same time, our region continues to grow, with 507 new properties this year. This is evidence of the confidence people have in Greater Shepparton and the direction we are taking.

Council are investing in Greater Shepparton's future, with the Budget delivering \$55.2 million in capital works with no new debt. Nearly 60 per cent of that investment is focused on Council's core responsibility of renewing and maintaining the assets our community relies on every day, including roads, paths, drainage, and public spaces. This includes safer intersections, upgraded sporting and community facilities, and improved accessibility across the municipality. The Budget also delivers new projects that will serve generations to come.

We're backing our community, because every dollar in this Budget is about delivering real outcomes for residents.



Key service investments include:

- \$13.05 million in early years services
- \$36.16 million in new and existing infrastructure
- \$4.79 million for Aquamoves

Residents rely on services that support children, keep people active, and strengthen community life. That's why we are focused on ensuring these services are sustainable and strong moving forward.

This Budget builds on the momentum that is driving Greater Shepparton forward. The community has been loud and clear, and that is why we continue to deliver surplus budgets and important community projects.

Greater Shepparton is growing and this Budget is designed to grow with it. Our total assets now stand at more than \$1.6 billion. Our equity has grown to over \$1.54 billion. Our cash position will strengthen from \$15.1 million to a projected \$17.1 million by year end. Importantly, we are paying down debt, not adding to it.

We have a vision and we are working towards that with this Budget. I thank the community for their submissions and extensive input which has informed the decisions in this year's Budget.

We have endorsed this Budget early, to ensure the important work outlined in this document can get underway from 1 July 2026.

Greater Shepparton offers greater possibilities and this Budget backs that potential.

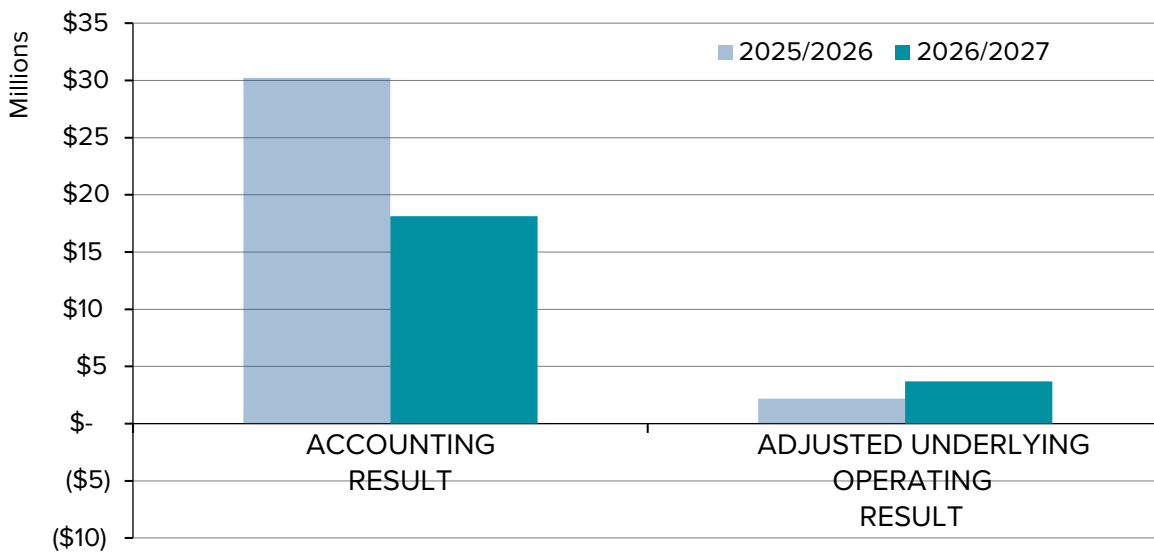
I encourage you to take the time to read this Budget. Shaped by our strategic direction, this Budget is reasonable and importantly, it sets us up to achieve what we said we would. If you would like further information or have any questions, please email council@shepparton.vic.gov.au

Mayor, Cr Shane Sali
Greater Shepparton City Council

Budget Summary

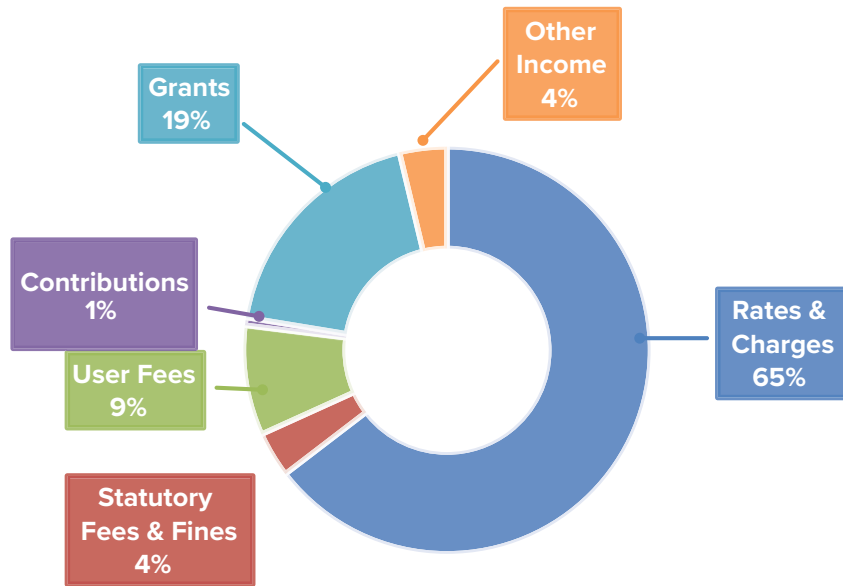
	2025/2026 Forecast	2026/2027 Budget	Reference
Accounting Result	\$30.23 million surplus	\$18.14 million surplus	Section 3 • Comprehensive Income Statement
Adjusted Underlying Operating Result	\$2.17 million surplus	\$3.68 million surplus	Section 4.1.1 • Adjusted Underlying Operating Result

*Adjusted underlying operating result reflects the true operating result by excluding non-recurrent capital grants, non-monetary contributions and other capital contributions.



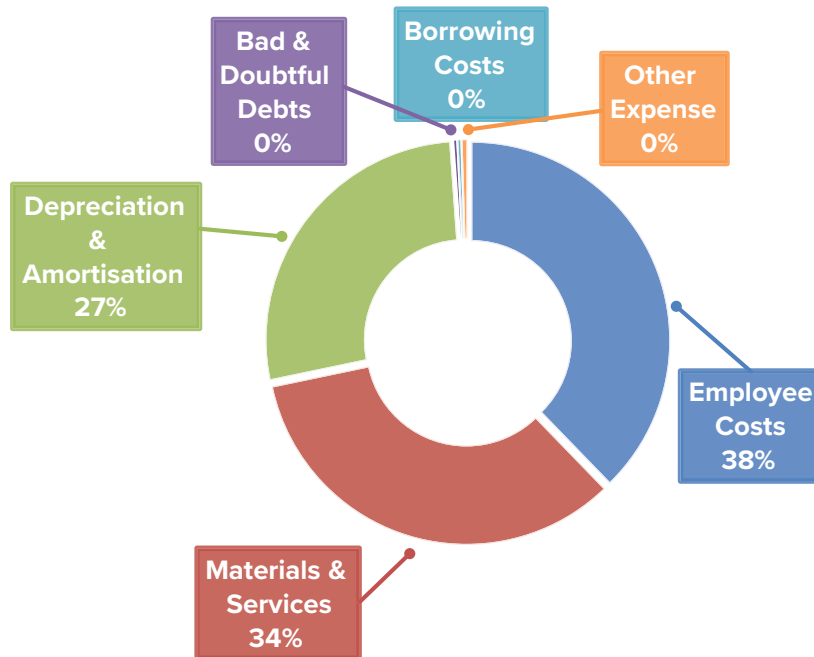
Operating Income

2025/2026 Forecast	2026/2027 Budget
\$161.47 million	\$162.26 million



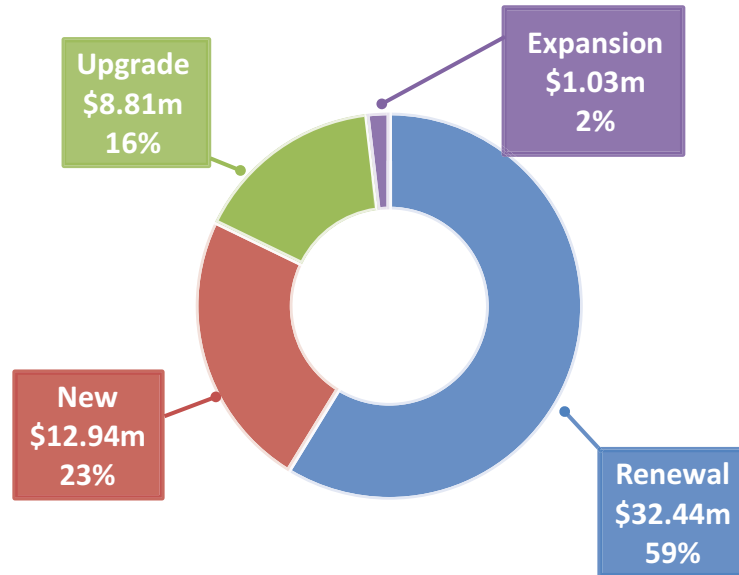
Operating Expense

2025/2026 Forecast	2026/2027 Budget
\$162.9 million	\$161.83 million



Capital

	2025/2026 Forecast	2026/2027 Budget
Capital Income	\$39.94 million	\$19.83 million
Capital Expense	\$72.73 million	\$55.23 million



How we spend \$100

below shows how much is allocated to each service area for every \$100 that Council spends.



Budget Influences

Internal and External Budget Influences

A number of internal and external influences have been taken into consideration when preparing the 2026/2027 Budget.

Council has prepared the 2026/2027 Budget in alignment with Council's 2025-2035 Financial Plan to continue to deliver high quality services, maintain infrastructure and invest in the future while remaining financially sustainable and responsive to change and the needs of the community.

External Influences:

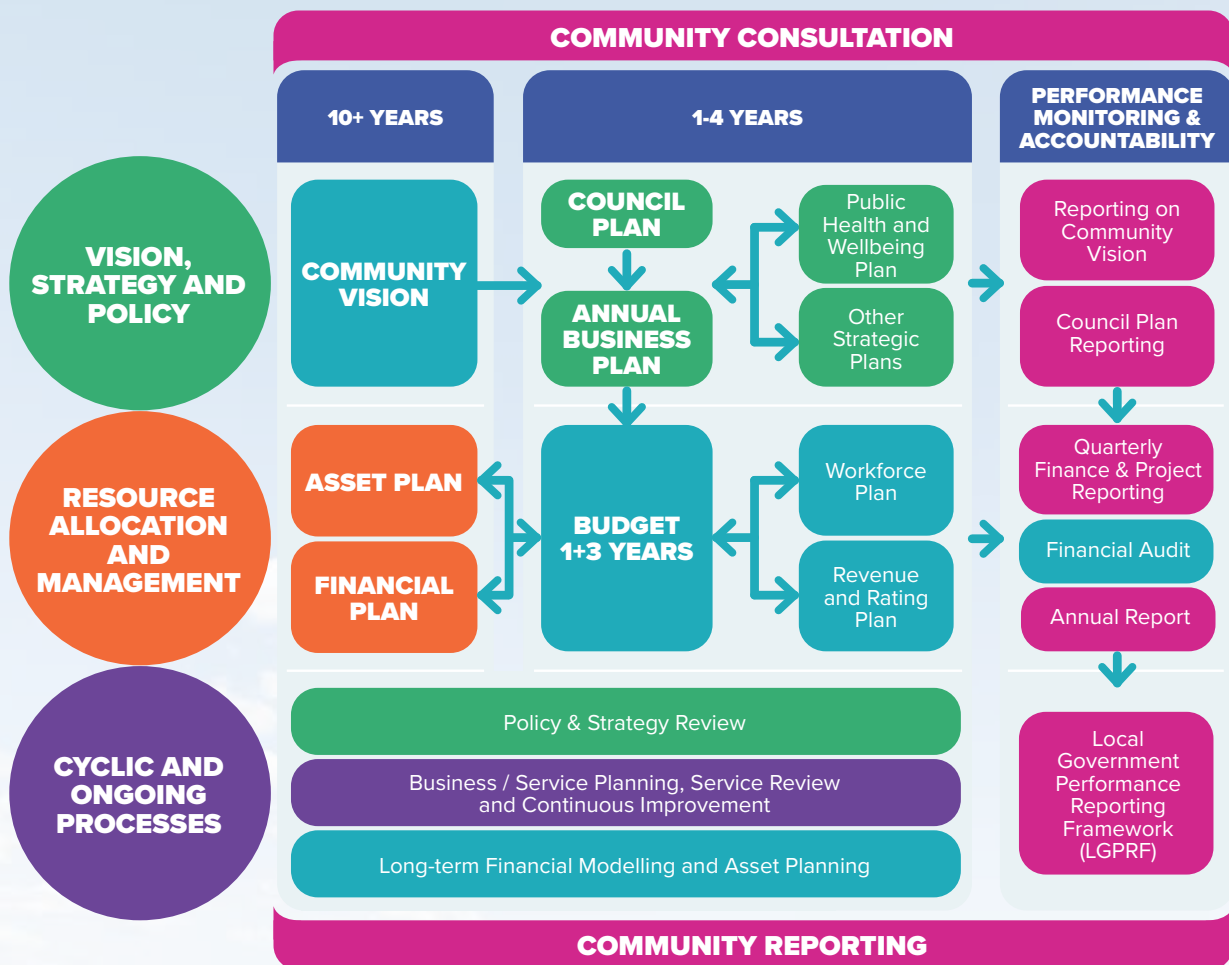
- The Victorian State Government have set the Fair Go Rate Cap at 2.75 per cent.
- Economic conditions including inflation, elevated fuel prices and increased construction costs creating ongoing budgetary pressure.
- Community expectations, measured through feedback from community engagement and consultation processes.
- Municipal growth which is reflected in the budget as supplementary rates, developer monetary contributions and non-monetary contributions (gifted assets) together with increasing demands on service delivery and infrastructure needs.
- Cost shifting, which occurs when Council delivers services on behalf of the State or Federal Government and the funding provided does not increase in line with real cost increases, or funding for the program is withdrawn and the municipal community expects Council to continue to provide the service.
- Financial Assistance Grants – Council's largest external source of funding is through the annual Victorian Grants Commission allocation. Council are budgeting to receive the full year allocation in 2026/2027, with no early payment expected.
- The frequency and impact of natural disasters, including storms and flood events, which may impact Council's budgeted position.
- Capital grant funding – Council is proactive in seeking out grant support for projects and services. Grants have been budgeted for based on confirmed funding levels, except a select number of capital projects that are identified as subject to confirmation of government funding. These identified projects will only proceed if the grant applications are successful.

Internal Influences:

- The Council Plan Strategic Objectives and alignment with the long-term Community Vision.
- Service delivery business plans, outlining operational requirements and service standard expected by the community.
- The current Enterprise Bargaining Agreement (EBA)
- Application of realistic expenditure escalation with consideration of CPI where appropriate.
- Council's financial position, measured by Council's Financial Plan financial sustainability policy statements, including operating result, asset renewal, liquidity and responsible borrowings.

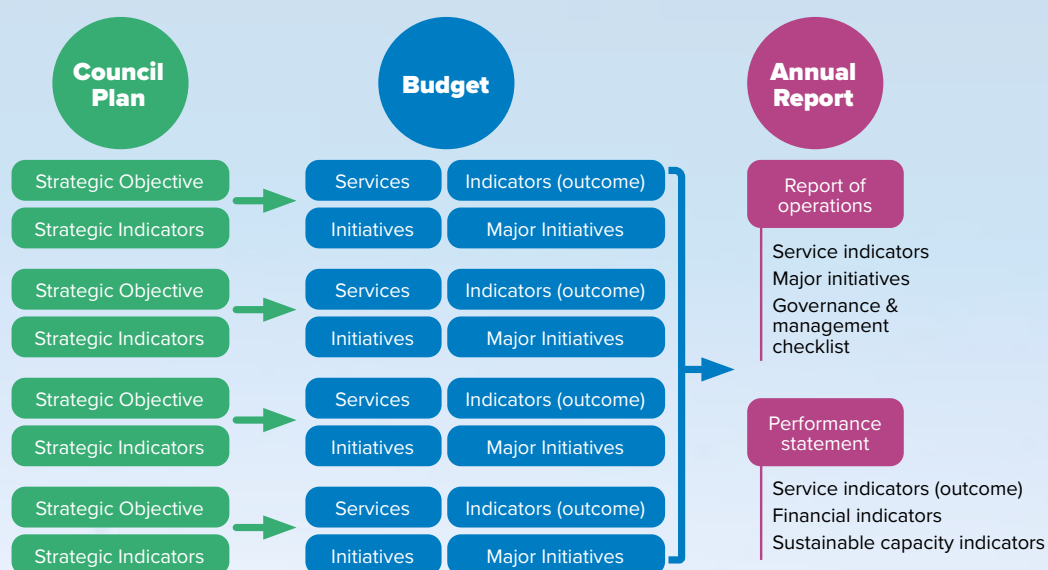
1. Link to the Integrated Strategic Planning and Reporting Framework

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).



2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025/2026 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions



2.1 Economy

A strong, adaptive, sustainable, and thriving region by supporting agriculture and horticulture, while retaining and growing existing industries and attracting a diverse range of emerging sectors.

Business and Industry Development

- Identifies opportunities to retain, diversify and grow existing businesses and jobs
- Encourages new investment in Greater Shepparton
- Ensures a sufficient supply of skilled labour is available to support economic growth and industry development
- Seek support from other tiers of government for assistance to provide infrastructure and services commensurate with a growing regional municipality

Key Initiatives:

- Map out and promote the economic strengths and points of difference of small towns, while reviewing and updating the Shepparton CBD Strategy to support growth and revitalisation
- Continue to position Greater Shepparton as Australia's Agricultural Foodbowl to support industry and economic development
- Attract businesses to relocate or expand within Greater Shepparton to drive investment and job creation
- Deliver projects that activate key public spaces such as the Goulburn River and Victoria Park Lake to support tourism and visitation

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2025/26 \$'000
Expense			
Employee	1,284	1,373	1,382
Materials & Services	697	964	734
Other Expenses	0	0	0
Total Expense	1,981	2,337	2,116
Income			
Statutory Fees	0	0	0
User Charges	225	217	250
Grants & Contributions	364	475	137
Other Income	196	189	178
Total Income	785	881	565
Net (Income)/ Expense	1,196	1,456	1,551

Events

The purpose of the Events Program is to:

- Promote Greater Shepparton as a vibrant destination and grow visitation and length of stay through sustainable events
- Position the region as a leading destination for sports and major events
- Deliver a diverse events program, including arts, culture, food and music, while making the most of key assets and encouraging local participation

Key Initiatives:

- Deliver key actions from the Economic Development Strategy and Business Events Action Plan to support major events, exhibitions and local business growth
- Create and promote annual anchor events while positioning the region as a major events destination under the Shepparton and Goulburn Valley brand
- Progress key event infrastructure and planning, including the Shepparton Showgrounds and Tatura Park Equestrian and Event Centre

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2025/26 \$'000
Expense			
Employee	646	667	694
Materials & Services	1,350	1,540	1,457
Other Expenses	1	0	0
Total Expense	1,997	2,207	2,152
Income			
Statutory Fees	0	0	0
User Charges	357	340	354
Grants & Contributions	0	20	0
Other Income	43	51	16
Total Income	399	410	369
Net (Income)/Expense	1,598	1,797	1,782

Tourism

The purpose of the Tourism program is to:

- Promote Greater Shepparton as a vibrant destination and grow visitation across key markets, guided by strategic plans and the destination brand
- Raise the profile of tourism as a key contributor to the local economy and increase length of stay through quality visitor services, attractions, events and experiences
- Leverage major public and private investment, including SAM, MOVE, Maude Street Mall redevelopment, the Australian Botanic Gardens, Acarida Fish Hatchery, and shared path and trail networks

Key Initiatives:

- Create, attract and promote annual anchor events while delivering initiatives that support major exhibitions and help local businesses benefit from increased visitation
- Participate in regional tourism programs and promote experiences along the Goulburn River and Victoria Park Lake to increase visitation
- Implement the annual marketing plan to activate the Shepparton and Goulburn Valley destination brand, while exploring opportunities to improve caravan, camping and RV visitor facilities

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2025/26 \$'000
Expense			
Employee	630	639	650
Materials & Services	531	483	480
Other Expenses	0	0	0
Total Expense	1,162	1,122	1,130
Income			
Statutory Fees	0	0	0
User Charges	109	95	98
Grants & Contributions	8	0	0
Other Income	57	1	2
Total Income	174	96	100
Net (Income)/Expense	988	1,026	1,031

Service Performance Outcomes

The following indicator outlines how we intend to measure achievement of the Economic service objectives.

Service	Economic Development (Business and Industry Development)
Indicator	Economic Activity
Performance Measure	Change in number of businesses (Percentage change in the number of businesses with an ABN in the municipality)
Computation	$(\text{Number of businesses with an ABN in the municipality at the end of the financial year} - \text{Number of businesses with an ABN in the municipality at the start of the financial year}) / \text{Number of businesses with an ABN in the municipality at the start of the financial year} \times 100$

2.2 Environment

A resilient natural environment, which we enjoy today, prosper from it, restore it and protect it for tomorrow.

Sustainability and Environment

The Sustainability and Environment Team are Council's change agents, and are responsible for:

- Supporting sustainable environmental growth, including protecting biodiversity, waterways and native vegetation
- Addressing climate change and improving community resilience through mitigation, adaptation and education programs
- Promoting sustainable water management and improving energy efficiency through renewable energy opportunities

Key Initiatives:

- Implement the One Tree Per Child program and review the Roadside Environmental Management Strategy to support biodiversity and land and water outcomes
- Review key climate strategies, including the 2030 Net Zero Emissions Plan and Climate Safe Future Action Plan, while progressing renewable energy through solar, battery studies and Council asset upgrades
- Deliver community education and programs to improve energy efficiency and resilience, including business support and RiverConnect initiatives such as PlatyPatch

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	848	839	860
Materials & Services	552	510	475
Other Expenses	0	0	0
Total Expense	1,399	1,350	1,335
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	180	194	195
Other Income	3	5	0
Total Income	183	199	195
Net (Income)/Expense	1,216	1,150	1,141

Resource Recovery

- Provides reliable, effective, sustainable and affordable waste management and resource recovery services that meet community needs and protect public health and the environment
- Delivers and manages Council's waste services and facilities, including landfills, resource recovery centres, kerbside collection and public litter bins

Key Initiatives:

- Implement the Circular Economy Strategy and embed circular economy principles into procurement
- Improve the operational efficiency of resource recovery infrastructure and reduce Council's waste while increasing material reuse
- Deliver targeted waste education to address areas of non-compliance and develop initiatives to discourage illegal dumping

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	1,937	1,880	2,120
Materials & Services	16,621	11,887	13,318
Other Expenses	358	37	83
Total Expense	18,916	13,803	15,522
Income			
Statutory Fees	0	0	0
User Charges	8,173	4,327	3,914
Grants & Contributions	40	39	0
Other Income	241	175	121
Total Income	8,455	4,541	4,035
Net (Income)/Expense	10,461	9,262	11,487

Arboriculture Services

Arboriculture Services is responsible for:

- Delivering the management and maintenance services for all trees on the Council managed property
- Maintaining electrical line clearance in declared areas of Shepparton, Mooroopna and Tatura

Key Initiatives:

- Continue to plant trees in urban areas in line with the Urban Forest Strategy
- Review tree species to ensure more resilient and suitable trees are planted in new developments
- Work with Planning to ensure no net loss of trees in new development areas when gifted to Council
- Audit public open space to identify opportunities for additional large canopy tree planting

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	614	648	670
Materials & Services	1,189	1,287	1,389
Other Expenses	0	0	0
Total Expense	1,803	1,935	2,059
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	0	1	0
Total Income	0	1	0
Net (Income)/ Expense	1,803	1,934	2,059

Service Performance Outcomes

The following indicator outlines how we intend to measure achievement of the Environment service objectives.

Service	Waste Collection (Waste and Resource Recovery)
Indicator	Waste Diversion
Performance Measure	Kerbside collection waste diverted from landfill. (Percentage of garbage recyclables and green organics collected from kerbside bins that are diverted from landfill)
Computation	(Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins) x 100

2.3 Infrastructure

Responsible management of infrastructure and assets to meet current and future needs of the community.

Aerodrome

Provides ongoing maintenance and operations of the Shepparton Aerodrome. The Shepparton Aerodrome provides Shepparton and the regional community with the provision of air ambulance transport, charter flights, commercial pilot training and recreational flying.

Key Initiatives:

- Review and upgrade the Aerodrome Manual to ensure continuous improvement regarding Aerodrome Management
- Undertake yearly OLS (Obstacle Limitation Surface) survey
- Review current aerodrome operations and plan for its future development

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	0	0	0
Materials & Services	122	110	104
Other Expenses	5	0	0
Total Expense	126	110	104
Income			
Statutory Fees	0	0	0
User Charges	52	64	65
Grants & Contributions	0	0	0
Other Income	66	67	69
Total Income	118	131	134
Net (Income)/ Expense	8	(21)	(30)

Statutory Planning

Building, Planning and Compliance is responsible for

- Providing statutory planning services, development facilitation and administration of the planning scheme including the assessment and approval of development applications and subdivisions

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	638	687	682
Materials & Services	865	753	762
Other Expenses	0	0	0
Total Expense	1,503	1,440	1,444
Income			
Statutory Fees	592	718	758
User Charges	73	88	89
Grants & Contributions	380	917	599
Other Income	9	18	10
Total Income	1,053	1,741	1,456
Net (Income)/ Expense	450	(301)	(11)

Civil Infrastructure Maintenance

Provides maintenance and renewal of the local road network, footpath and shared path network to ensure transport productivity, local access, community amenity and road safety, in accordance with the Road Management Plan and agreed Service Levels.

Key Initiatives:

- Review current work practices and find efficiencies within the department
- Investigate the availability and utilise recycled materials for infrastructure maintenance works
- Review current work programs and shift from reactive to proactive works

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	4,332	4,444	4,909
Materials & Services	4,827	4,598	5,315
Other Expenses	0	0	0
Total Expense	9,160	9,041	10,224
Income			
Statutory Fees	0	0	0
User Charges	0	0	1
Grants & Contributions	115	15	0
Other Income	0	0	0
Total Income	116	15	1
Net (Income)/ Expense	9,044	9,026	10,223

Engineering Services

The Engineering Services team is responsible for:

- Deliver high-quality, sustainable infrastructure through integrated design, GIS services and asset management, supporting evidence-based planning
- Develop innovative, future-focused solutions to meet the municipality's changing infrastructure needs
- Manage and renew Council assets in line with legislative requirements and strategic frameworks to ensure long-term performance and community outcomes

Key Initiatives:

- Ensure the use of Universal Design Principles across projects and strengthen community engagement and transparency around Council-managed assets
- Develop annual works programs aligned with corporate, financial and business planning, and regularly update Asset Management Plans to reflect accurate asset conditions
- Develop asset rationalisation processes and reporting to identify underutilised assets for disposal or decommissioning

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	2,420	1,725	521
Materials & Services	1,300	1,913	2,420
Other Expenses	50	0	0
Total Expense	3,770	3,639	2,941
Income			
Statutory Fees	38	46	33
User Charges	332	127	340
Grants & Contributions	14	0	0
Other Income	102	0	0
Total Income	486	173	373
Net (Income)/ Expense	3,284	3,466	2,568

Plant, Fleet and Stores

Manage Council's plant and fleet to meet current and future needs in a cost effective and efficient manner. Manage Council's stores, purchasing and material stock.

Key Initiatives:

- Make recommendations to Executive regarding any changes to the Fleet operational Policy
- Negotiate within the vehicle market to achieve the best return on Council's plant and passenger vehicles

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	616	670	713
Materials & Services	(1,748)	(1,860)	(3,338)
Other Expenses	0	0	0
Total Expense	(1,132)	(1,191)	(2,625)
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	152	120	140
Total Income	152	120	140
Net (Income)/ Expense	(1,284)	(1,311)	(2,765)

Projects Delivery

Coordinate the timely delivery of the Council's capital works program.

Key Initiatives:

- Development of annual works program that is driven by broader corporate, financial, and business planning to ensure integration with Financial Plan.
- Strengthen community engagement and transparency by improving awareness of council-managed assets, financial implications, and overall efficiency in asset management through asset rationalisation
- Ensure the use of Universal Design Principles across projects and strengthen community engagement and transparency around Council-managed assets

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	204	234	199
Materials & Services	56	1,113	26
Other Expenses	0	0	0
Total Expense	260	1,347	225
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	6,239	2,138	4,393
Other Income	0	0	0
Total Income	6,239	2,138	4,393
Net (Income)/ Expense	(5,980)	(791)	(4,168)

Property Management

Property Management is responsible for ensuring Council's asset management obligations are met in accordance with Local Government Act 2020 and Council's strategic asset management framework. The team are the service managers for the Saleyards and the Caravan Parks and lead the development of asset renewal programs.

Key Initiatives:

- Review and update the GSCC leasing policy and standardise lease agreements across the organisation to ensure consistency and alignment, including for all future lease renewals

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	0	0	0
Materials & Services	1,584	609	545
Other Expenses	2	41	55
Total Expense	1,587	650	600
Income			
Statutory Fees	0	0	0
User Charges	1,852	470	474
Grants & Contributions	0	255	0
Other Income	98	308	288
Total Income	1,950	1,033	762
Net (Income)/ Expense	(363)	(382)	(161)

Service Performance Outcomes

The following indicators outline how we intend to measure achievement of the Built service objectives.

Service	Statutory Planning
Indicator	Decision Making
Performance Measure	Council planning decisions upheld at VCAT (Percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council)
Computation	(Number of VCAT decisions that upheld Council's decision in relation to a planning application / Number of decisions in relation to planning applications subject to review by VCAT) x 100
Service	Roads
Indicator	Satisfaction
Performance Measure	Satisfaction with sealed local roads (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)
Computation	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads

2.4 Liveability

Ensuring access to quality housing, healthcare, education, and cultural opportunities creates a connected, safe and inclusive community, supported by thriving neighbourhoods and a thoughtfully designed built environment.

Animal Management

Protects the community and environment from feral, dangerous and nuisance domestic animals and livestock, promotes responsible pet ownership and improves the welfare of the communities animals. This regulatory function, governed by several Acts and Council

Local laws include:

- Various registration, identification and permit schemes for dogs and cats, pet breeders, domestic animal businesses and dangerous and menacing dogs
- Promote responsible pet ownership, improve animal welfare and control nuisance domestic animals and livestock
- Operate the Shepparton Animal Shelter for the community working towards optimal animal outcomes
- Manage customer enquiries, investigations, infringements, warnings and prosecutions related to animal management and provide a responsive, trusted, knowledgeable resource for pet owners and residents.

Key Initiatives:

- Develop and implement an Animal Registration Campaign
- Review and implement compliance and infringement processes
- Implement training program for Authorised Officers
- Investigate feasibility of cat desexing program

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	1,661	1,604	1,691
Materials & Services	995	969	1,027
Other Expenses	0	0	0
Total Expense	2,655	2,573	2,719

Income			
Statutory Fees	580	625	662
User Charges	248	200	201
Grants & Contributions	25	1	1
Other Income	1	0	0
Total Income	854	825	864

Net (Income)/Expense	1,802	1,748	1,855
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Strategic Planning

Responsible for the development of strategies, policies and frameworks to ensure that planning, investment and decision-making is relevant to the needs of the community and provides a sustainable base for future generations.

Key Initiatives:

- Implement the adopted flood studies through a planning scheme amendment
- Complete the Welsford Street upgrade design
- Finalisation and integration of the Toolamba Structure Plan into the Greater Shepparton Planning Scheme
- Finalisation of the Industrial Structure Plans
- Integrated Transport and Land Use Strategy

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	797	781	1,026
Materials & Services	1,568	2,276	1,017
Other Expenses	0	0	0
Total Expense	2,365	3,056	2,043

Income			
Statutory Fees	1	0	4
User Charges	0	0	2
Grants & Contributions	49	0	0
Other Income	0	0	0
Total Income	50	0	6

Net (Income)/Expense	2,315	3,056	2,037
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Building Maintenance

Maintenance of Council owned and controlled buildings to support service delivery to citizens, to community groups and organisations, and ensure safety of staff and users through full compliance with building code regulations.

Key Initiatives:

- Asset management plans to be developed for council's building infrastructure
- Maintain existing assets to meet the expectations of the community and internal stakeholders
- Identification and implementation of internal capability alternatives
- Develop and implement Asset Preservation Policy

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	526	560	644
Materials & Services	3,601	3,259	3,295
Other Expenses	0	0	0
Total Expense	4,126	3,818	3,939
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	311	224	259
Total Income	311	224	259
Net (Income)/ Expense	3,816	3,594	3,681

Civic Presentation

Delivery of cleaning and maintenance services to public toilets, shelters and BBQ's amenities, and central business districts in town and suburbs.

Key Initiatives:

- Trial outsourcing public toilet cleaning and locking services
- Review program for Civic Presentation
- Score public toilet renewal program and provide updated matrix
- Report on tree bud light faults and costings, and provide alternative options

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	365	369	375
Materials & Services	167	178	256
Other Expenses	0	0	0
Total Expense	531	547	631
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	0	0	0
Net (Income)/ Expense	531	547	631

Community Management

Lead and manage Greater Shepparton City Council's Community directorate.

Key Initiatives:

- Oversee and monitor the four key areas of the Community Directorate including Emergency Management, Early Years Operations and Reform, Community Wellbeing and Performing Arts to ensure strategic alignment and effective service delivery

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	395	392	402
Materials & Services	25	22	21
Other Expenses	0	0	0
Total Expense	420	413	422
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	0	0	0
Net (Income)/ Expense	420	413	422

Community Strengthening

Build strong, sustainable and resilient communities whilst promoting and improving the physical health and mental wellbeing of the Greater Shepparton community. This includes the functions of: The Municipal Public Health and Wellbeing Plan, VicHealth's Victorian Local Government Partnerships Program, Activities in the Park, Sports Hall of Fame, GV Libraries, Community Development, Community Planning, Volunteer Recognition, Festive Decorations, Grants Programs, Community Asset Committees, Community Leadership Program, and the ongoing support of community group partnerships.

Key Initiatives:

- Delivery of the annual Activities in the Park Program
- Deliver the annual Volunteer Recognition Awards and actions of the Volunteer Action Plan
- Implement Executive Leadership Team endorsed actions of the Community Planning review
- Deliver the annual Community Leadership Program

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	1,177	1,182	1,272
Materials & Services	2,628	2,837	2,693
Other Expenses	0	0	0
Total Expense	3,806	4,019	3,965
Income			
Statutory Fees	0	0	0
User Charges	0	0	1
Grants & Contributions	110	22	2
Other Income	18	2	1
Total Income	128	23	4
Net (Income)/ Expense	3,677	3,996	3,961

Diversity

Establishes and strengthens community partnerships, delivers on key strategies and action plans and develops initiatives and projects which place value on diversity and inclusion for communities that often experience vulnerability and disadvantage.

This includes the functions of: First Nations Partnerships, Youth Development, Multicultural Development, Access and Inclusion, Positive Ageing, and LGBTIQ+.

Key Initiatives:

- Delivery of Year 1 actions of the Universal Access and Inclusion Plan (UAIP) 2026-2030
- Delivery of Year 2 actions of the Amplify Program
- Implement a sustainable and efficient approach to meaningful community engagement with diverse community groups
- Deliver an intercultural/intergenerational program that values diversity, respect and inclusion
- Strengthen partnerships with First Nation leaders and community through the delivery of actions with the GMRPPP

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	533	607	727
Materials & Services	209	208	205
Other Expenses	0	0	0
Total Expense	742	815	933
Income			
Statutory Fees	0	0	0
User Charges	14	11	10
Grants & Contributions	68	44	44
Other Income	0	0	0
Total Income	82	55	54
Net (Income)/ Expense	660	760	879

Early Years Operations and Reform

We deliver high quality, centre based education and care for children from birth to school entry.

Our services are committed to achieving positive outcomes for all children and families in our community, including those experiencing vulnerability.

Our approach supports well-rounded development in each child, including social, emotional, cognitive and physical growth, laying a strong foundation for lifelong learning and wellbeing.

We strive to set the benchmark for quality within the municipality, with all programs delivered in alignment with the National Quality Framework (NQF) standards of excellence.

Key Initiatives:

- Maintain or increase kindergarten participations rates
- Strengthen the early childhood workforce
- Develop an Early Years 10 year Strategic Plan
- Conduct a service review with the aim of identifying operational efficiencies and ensuring all services are relevant, fit-for-purpose, and financially sustainable.
- Implementation of Customer Experience project outcomes

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	11,401	11,577	11,905
Materials & Services	1,069	1,210	1,134
Other Expenses	7	0	6
Total Expense	12,477	12,787	13,046
Income			
Statutory Fees	0	0	0
User Charges	1,256	1,327	1,463
Grants & Contributions	10,537	10,021	9,680
Other Income	38	15	0
Total Income	11,831	11,363	11,143
Net (Income)/ Expense	646	1,424	1,903

Emergency Management and Resilience

Council plays a key frontline and support role in emergency management across preparation, response/relief, and recovery under the Emergency Management Act 2013. It leads the Municipal Emergency Management Committee, coordinates with local agencies under the State Emergency Management Plan, and appoints a Municipal Emergency Management Officer and Municipal Recovery Manager to fulfil legislative duties and manage Council activities.

Key Initiatives:

- Support priority communities across Greater Shepparton to complete local Community Emergency Plans and seek external funding to support the roll out of identified actions within the plans.
- The First 72 Hours preparednes campaign
- Disaster Recovery Funding Arrangements (DRFA) Project Enhancement Working Group
- Complete implementations of the recommendations from the public inquiry into the 2022 flood event
- Continued implementation of internal and external EM capacity building initiatives
- Apply for external funding to support capital and operational projects that mitigate the impact of disasters and build resilience

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	795	693	344
Materials & Services	1,344	828	71
Other Expenses	0	0	0
Total Expense	2,140	1,522	415
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	964	95	60
Other Income	5	3	0
Total Income	969	98	60
Net (Income)/ Expense	1,171	1,423	355

Environmental Health

Environmental Health team carries out Regulatory functions governed by several Acts and Regulations and various Health Promotion activities:

- Food premises registration and inspection, food sampling and investigation of complaints and outbreaks
- Health premises registration and inspection of accommodation, hair/beauty, skin penetration businesses and category 1 pools, investigation of complaints
- Investigation of nuisances defined under the Public Health and Wellbeing Act 2008
- Caravan Park registration and inspection
- Septic tank permits for new and alterations to systems for dwellings and small commercial properties
- Tobacco Act 1987
- Immunisation programs
- Infectious Disease prevention programs
- Syringe containers provided to persons with diabetic/medical needs
- Mosquito Monitoring Program

Key Initiatives:

- Complete implementation of Food and Health registrations
- Environmental Health Audit
- Implement Year 2 actions from Onsite Wastewater Management Plan 2025-2030
- Complete Service Review of Environmental Health team and implement recommendations

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	1,257	1,250	1,573
Materials & Services	159	188	119
Other Expenses	0	0	0
Total Expense	1,415	1,438	1,692
Income			
Statutory Fees	455	478	550
User Charges	14	32	26
Grants & Contributions	104	123	110
Other Income	0	0	0
Total Income	573	632	686
Net (Income)/ Expense	842	806	1,006

Landscaping and Irrigation

The team delivers sustainable infrastructure growth and improvements for the Council and the community, supporting long-term strategic planning, development and design projects, and innovative solutions to meet the municipality's infrastructure needs

Key Initiatives:

- Investigate water-saving and metering technologies to optimize usage and increase accuracy of readings
- Collaborate across departments to ensure all new assets are designed and constructed to be fit for purpose and fully aligned with the Asset Management Plan and Parks, Sport & Recreation requirements

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	586	634	645
Materials & Services	233	215	252
Other Expenses	0	0	0
Total Expense	819	849	898
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	2	0	0
Other Income	0	0	0
Total Income	2	0	0
Net (Income)/ Expense	817	849	898

Leisure Facilities

Greater Shepparton City Council's Leisure Facilities portfolio encompasses KidsTown Adventure Playground and the region's Indoor Sports Stadium Facilities. The 2026/2027 plan is committed to fostering active participation, promoting inclusion, and enhancing health and wellbeing, while also strengthening our contribution to regional tourism and community liveability.

Key Initiatives:

- Work with user groups to build memberships and participation numbers for the indoor sports at our facilities.
- Work with internal and external stakeholders to develop designs for facility redevelopments and/or upgrades
- Participate in the implementation of the Sport and Recreation Facilities Fair Access Policy Action Plan

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	536	662	656
Materials & Services	198	249	264
Other Expenses	0	0	0
Total Expense	735	911	920
Income			
Statutory Fees	0	0	0
User Charges	414	473	471
Grants & Contributions	4	122	3
Other Income	59	40	57
Total Income	478	635	531
Net (Income)/ Expense	257	275	389

Maternal and Child Health

Our Maternal and Child Health Service provides comprehensive support for children's health and development from birth to school entry. This FREE, universally accessible service is available to all families, including those experiencing vulnerability. We deliver health promotion, education and support, referring families to additional services as needed.

Key Initiatives:

- Implement 'When2Work' rostering system
- Develop and deliver 'Healthy Child health' Information sessions for Dari and Swahili speaking families
- Implement MCH outreach sessions tailored for refugee and asylum-seeking families
- Promote Greater Shepparton City Council's Yakapna MCHservices to First Nations communities
- Collaborate with Planning department to review and refine postcode boundaries
- Implementation of Customer Experience project outcomes

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	1,534	2,292	2,142
Materials & Services	69	70	61
Other Expenses	0	33	36
Total Expense	1,602	2,395	2,239

Income			
Statutory Fees	0	0	0
User Charges	4	4	6
Grants & Contributions	1,507	1,423	1,480
Other Income	1	0	0
Total Income	1,512	1,426	1,486

Net (Income)/ Expense	90	969	753
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Parks

Delivery of horticultural maintenance programs and services to parks, road reserves, public open spaces, aquatic facilities and childcare centres.

Key Initiatives:

- Work with Development and Planning team to ensure designs for future development sites
- Work with Property team to review audit work of underutilised Council property and provide recommendations
- Condition audit public open space sites

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	2,440	2,695	2,929
Materials & Services	2,187	1,939	2,487
Other Expenses	0	0	0
Total Expense	4,627	4,633	5,416

Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	1	27	32
Total Income	1	27	32

Net (Income)/ Expense	4,626	4,606	5,384
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Performing Arts

To enhance the liveability of the area by presenting a rich and diverse program of touring arts and entertainment, enabling residents to experience local, national and international performances. To nurture cultural creativity in Greater Shepparton via encouraging community participation in the performing arts, developing relationships with arts and culture industry and community members. The Riverlinks Venues of Eastbank and Westside are promoted as facilities for commercial and social functions, strengthening the economic and community life of Greater Shepparton.

Key Initiatives:

- Use information gathered from peer group benchmarking to refine services and guide improvement of Riverlinks
- Work with local artists and arts industry business in the delivery of the Creative City Strategy
- Develop a genre guide for the performing arts to support diverse venue use, ensure varied programming, and avoid oversaturation of similar experiences.
- Review the Creative City Strategy to enable a new strategy for the future

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	1,395	1,445	1,652
Materials & Services	722	836	795
Other Expenses	5	0	0
Total Expense	2,122	2,281	2,446

Income			
Statutory Fees	0	0	0
User Charges	755	855	911
Grants & Contributions	125	345	125
Other Income	139	115	147
Total Income	1,019	1,315	1,183

Net (Income)/ Expense	1,104	966	1,263
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Regional Aquatic Centre

Regional Aquatic Centre (Aquamoves) is responsible for:

- The daily operation and management of Greater Shepparton's regional aquatic centre and gym
- Delivering a wide range of group fitness, gym and aquatic education programs

Key Initiatives:

- Support increased participation across Aquamoves programs to improve community health and wellbeing
- Maintain as stable and skilled workforce to support quality service delivery
- Improve member engagement and retention
- Provide engaging school holiday programming to increase family participation
- Improve access and inclusion through sensory time

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	3,348	3,287	3,451
Materials & Services	1,288	1,337	1,334
Other Expenses	15	0	0
Total Expense	4,651	4,624	4,785

Income			
Statutory Fees	0	0	0
User Charges	3,291	3,496	3,366
Grants & Contributions	0	154	0
Other Income	21	21	22
Total Income	3,312	3,671	3,387

Net (Income)/ Expense	1,339	953	1,397
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Rural Outdoor Pools

Provision of seasonal swimming pools at Mooroopna, Merrigum and Tatura as well as financial support to the committee managed Murchison outdoor swimming pool.

Key Initiatives:

- Deliver coordinated programming, marketing and community engagement initiatives to increase rural pool usage and participation
- Ensure pools operate safely and efficiently in line with guidelines, while maintaining compliance and reporting requirements

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	237	217	255
Materials & Services	155	158	164
Other Expenses	0	0	0
Total Expense	392	375	418
Income			
Statutory Fees	0	0	0
User Charges	79	71	83
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	79	71	83
Net (Income)/ Expense	312	304	335

Safety and Social Equity

Safety and Social Equity is responsible for:

- Building equitable, inclusive and safe communities across Greater Shepparton through programs and initiatives that build social equity and increase community safety. This includes the functions of: Community Safety, School Crossing Supervision Program, Safer City Camera Network, Gender Equality, Social Equity, Women’s Charter and Primary Prevention of Family Violence.

Key Initiatives:

- Support delivery of key community programs and events, including International Women’s Day events, the Free From Violence Program and the Gender Equality Action Plan 2025–2029
- Deliver initiatives that improve community safety and inclusion, including the School Crossing Supervisor Program and the Safer City Camera Network
- Develop a Social Justice Framework to guide Council planning, decision making and services

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	800	1,087	1,098
Materials & Services	55	139	82
Other Expenses	0	0	0
Total Expense	855	1,226	1,180
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	331	279	202
Other Income	0	0	0
Total Income	331	279	202
Net (Income)/ Expense	525	947	978

Shepparton Art Museum

Council funds the annual operations of Shepparton Art Museum in alignment with the established funding agreement.

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	0	0	0
Materials & Services	2,348	2,430	2,463
Other Expenses	0	0	0
Total Expense	2,348	2,430	2,463
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	0	0	0
Net (Income)/ Expense	2,348	2,430	2,463

Strategic Planning and Sports Development

Deliver strategic planning support services across Council to ensure high quality and well planned facilities and services meet community needs now and into the future.

Key Initiatives:

- Develop a sport facilities audit and Play Space Strategy action plan, working with sporting organisations and user groups to inform future planning and design
- Deliver targeted workshops and initiatives to support fair access in sport and recreation
- Improve community application and prioritisation processes and align them with capital planning and delivery

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	682	762	846
Materials & Services	176	204	252
Other Expenses	0	10	10
Total Expense	858	976	1,109
Income			
Statutory Fees	0	0	0
User Charges	249	267	267
Grants & Contributions	0	0	0
Other Income	17	48	36
Total Income	266	315	303
Net (Income)/ Expense	592	661	806

Support and Compliance

The Support team provides technical and administrative services and ensures statutory compliance. The Compliance team manages building and planning enforcement, local laws, parking compliance and pool inspections.

Key Initiatives:

- Implement the asset protection permit system
- Implement the parking contract

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	1,807	1,816	1,967
Materials & Services	1,350	1,602	1,479
Other Expenses	386	522	538
Total Expense	3,543	3,940	3,983

Income			
Statutory Fees	3,174	3,208	3,415
User Charges	1,058	1,097	1,302
Grants & Contributions	0	224	0
Other Income	54	36	17
Total Income	4,286	4,565	4,734

Net (Income)/ Expense	(743)	(625)	(751)
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Building Services Plan

Building team is responsible for:

- Managing building permits, inspections, occupancy approvals and certification in line with the Building Act and Regulations, while delivering efficient building surveying services, including Report and Consent applications
- Undertaking building enforcement functions in accordance with legislative requirements
- Responding to after-hours call-outs, including attendance at fire-damaged buildings

Key Initiatives:

- Develop and improve online lodgement of building permits to improve the customer experience
- Undertake Essential Safety Measures inspections for relevant buildings
- Increase the number of building permits issued by the Building Services team

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	315	239	496
Materials & Services	767	949	949
Other Expenses	0	0	0
Total Expense	1,082	1,188	1,445

Income			
Statutory Fees	286	329	353
User Charges	274	300	212
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	559	629	565

Net (Income)/ Expense	522	560	880
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Service Performance Outcomes

The following indicators outline how we intend to measure achievement of the Social service objectives.

Service	Maternal and Child Health (MCH)
Indicator	Participation
Performance Measure	Participation in MCH key ages and stages visits. (Percentage of children attending the MCH key ages and stages visits).
Computation	$(\text{Number of actual MCH visits} / \text{Number of expected MCH visits}) \times 100$

Service	Maternal and Child Health
Indicator	Participation
Performance Measure	Participation in MCH key ages and stages visits by Aboriginal children. (Percentage of Aboriginal children attending the MCH key ages and stages visits)
Computation	$(\text{Number of actual MCH visits for Aboriginal children} / \text{Number of expected MCH visits of Aboriginal children}) \times 100$

Service	Libraries
Indicator	Participation
Performance Measure	Active Library members. (Percentage of the municipal population that are active Library members).
Computation	$(\text{Number of active library members} / \text{Municipal population}) \times 100$

Service	Pool Facilities (Regional Aquatic Centre)
Indicator	Utilisation
Performance Measure	Utilisation of pool facilities (The number of visits to pool facilities per head of municipal population).
Computation	$\text{Number of visits to pool facilities} / \text{Municipal population}$

Service	Animal Management
Indicator	Health and Safety
Performance Measure	Animal management prosecutions (Number of successful animal management prosecutions).
Computation	Number of successful animal management prosecutions

Service	Food Safety (Environmental Health)
Indicator	Health and Safety
Performance Measure	Critical and major non-compliance notifications. (Percentage of critical and major non-compliance notifications that are followed up by Council).
Computation	$(\text{Number of critical and Major non-compliance notifications about a food premises followed up} / \text{Number of critical non-compliance notifications and major non-compliance about food premises}) \times 100$

2.5 Your Council

A responsive Council that engages actively with the community, makes evidence-based decisions, ensures long-term financial sustainability, and collaborates to advocate for local priorities.

Contracts and Procurement

Procurement is responsible for:

- Providing structure, advice and support to all areas of Council in the procurement and contracting of goods and services
- Ensuring the systems in place for the procurement of goods and services are robust, meet our legislative obligations and enables our business to be conducted in an honest, competitive, fair and transparent manner that delivers the best value for money outcome whilst at the same time protecting the reputation of the Council

Key Initiatives:

- Review data from Council's higher spend categories to seek aggregation opportunities for contract efficiencies
- Review and update Procurement Operational Policy to further strengthen probity processes
- Consolidate and implement best practise contract management processes across the organisation

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	444	472	475
Materials & Services	46	5	5
Other Expenses	0	0	0
Total Expense	490	477	481
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	0	0	0
Net (Income)/ Expense	490	477	481

Corporate Services Management

Lead and manage Greater Shepparton City Council's Corporate Services directorate

Key Initiatives:

- Oversee and monitor the five key service delivery areas of the Corporate Services Directorate including Corporate Governance, Finance and Rates, People and Development, Communications and Engagement and Technology and Digital Transformation to ensure strategic alignment and effective service delivery

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	407	482	1,055
Materials & Services	330	312	551
Other Expenses	0	0	0
Total Expense	737	794	1,606
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	289	274	303
Total Income	289	274	303
Net (Income)/ Expense	448	520	1,303

Customer Service

- Delivering an excellent customer service experience to improve results in the annual customer satisfaction survey and Council's image and reputation
- Providing accurate, friendly, consistent and timely responses and information to external and internal customers including complaints
- Strengthening relationships between the Council and the customer by adhering to the values of Council
- Working with internal departments to identify improvements to customer satisfaction

Key Initiatives:

- Continue Customer Service Outreach at Tatura with increased frequency to weekly
- Participate in the implementation of customer experience roadmap including introduction of new technology to streamline processes
- Actively communicate, deliver on and review performance against the Customer Commitment

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	783	860	868
Materials & Services	141	20	21
Other Expenses	0	0	0
Total Expense	924	880	889

Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	0	0	0

Net (Income)/ Expense	924	880	889
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Digital Media

Digital Media is responsible for:

- Developing and implementing professional, innovative, appropriate, timely and consistent messaging to our stakeholders to ensure Council's brand integrity, image and reputation is maintained
- Providing digital media services to the organisation including web development, intranet tools, social media, graphic design services and video/multimedia production, all in-house
- Empowering Council departments to think broadly about how Council can inform and engage with stakeholders, while using technology to solve new problems, and adapt existing processes to find efficiencies
- Provide services that support internal communication, engagement and capability development

Key Initiatives:

- Develop a new website that improves the customer experience and aligns internal processes
- Development of the Council App to enable push notifications
- Website planning to align with Council services as part of the customer experience implementation and integration with Pathway UX software

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	456	493	427
Materials & Services	37	99	35
Other Expenses	0	0	0
Total Expense	493	592	462

Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	0	0	0

Net (Income)/ Expense	493	592	462
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Financial Services

Financial Services is responsible for:

- Maintaining accountability for all financial transactions
- Delivering of accurate and timely accounts payable, oversee banking and treasury functions
- Preparation of statutory reports and financial returns including annual budget and end of year statements
- Implementing and monitoring internal control procedures
- Monitoring and reporting actual financial performance
- Maintaining efficient financial accounting systems, safeguarding the integrity of the general ledger and asset register and coordinating the long term financial planning framework.

Key Initiatives:

- Enhance budget management through review of the Budget Management Operational Policy
- Revaluation of land improvements and bridges
- Develop business intelligence reporting to provide actionable insights and improve financial oversight for internal stakeholders

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	1,491	1,322	1,615
Materials & Services	34	149	152
Other Expenses	614	537	612
Total Expense	2,139	2,008	2,380
Income			
Statutory Fees	0	0	0
User Charges	83	78	80
Grants & Contributions	19,712	6,711	13,769
Other Income	2,934	1,996	2,276
Total Income	22,729	8,785	16,125
Net (Income)/ Expense	(20,590)	(6,777)	(13,746)

Governance

Provides internal advice and support to Councillors, the Executive Team and all Council Officers.

The team:

- Ensures adherence to Legislative requirements
- Promotes transparency and accountability through development and enforcement of best practice processes
- Facilitates formal decision making forums

The team delivers these key elements through:

- Provision of advice on Governance related matters
- Development and implementation of policies and procedures
- Coordinating Councillor representation at Civic Functions and Community Forums

Key Initiatives:

- Undertake periodic compliance audits to ensure Council continues to meet its legislative and policy obligations
- Review and update all instruments of Delegation and Instruments of Authorisation
- Facilitate and deliver mandatory training and promote relevant training opportunities for Councillors in accordance with Policy and Local Government Act 2020

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	1,411	1,548	1,127
Materials & Services	817	791	422
Other Expenses	373	402	413
Total Expense	2,601	2,741	1,962
Income			
Statutory Fees	1	1	0
User Charges	0	0	0
Grants & Contributions	78	69	5
Other Income	0	1	0
Total Income	79	71	5
Net (Income)/ Expense	2,522	2,671	1,957

Information Management

Information Management is responsible for:

- Promoting a consistent approach in the management of corporate information
- Ensuring complete and accurate records are captured and accessible
- Supporting the organisations transition towards working digitally

Key Initiatives:

- Review and update digitisation plan
- Review the Records and Information Management Policy to meet Protective Data Security Plan requirements
- Review and audit of hardcopy records storage

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	606	612	645
Materials & Services	280	328	287
Other Expenses	0	0	0
Total Expense	886	940	932
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	0	0	0
Net (Income)/ Expense	886	940	932

Infrastructure Management

Lead and manage Greater Shepparton City Council's Infrastructure directorate

Key Initiatives:

- Oversee and monitor the six key areas of the Infrastructure Directorate including Parks, Sport and Recreation, Projects Delivery, Engineering and Assets, Infrastructure and Resource Recovery to ensure strategic alignment and effective service delivery

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	405	393	395
Materials & Services	47	123	30
Other Expenses	0	0	0
Total Expense	452	516	426
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	0	0	0
Net (Income)/ Expense	452	515	426

Marketing

Marketing is responsible for:

- Developing and implementing creative and cost effective marketing campaigns for key strategies and projects in order to change behaviours within the community and create awareness and understanding of the work Council does
- Positioning, developing and maintaining the strength of the Greater Shepparton City Council brand within the Greater Shepparton community by ensuring Council is well presented, effective, and promotes a positive and dynamic image within the community
- Providing a marketing service to the organisation to enable departments to achieve their outcomes with innovative and effective marketing campaigns

Key Initiatives:

- Develop and implement an Advocacy strategy that aligns with community and Council priorities
- Develop a marketing strategy for business attraction investment, including agriculture, small town identity, CBD living and GV Link Enterprise Park
- Develop behaviour change campaigns that address issues highlighted in the Community Satisfaction Survey - waste, roads and facilities, transparency, consultation and place-based trust (Mooroopna & Tatura)

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	360	396	453
Materials & Services	27	42	103
Other Expenses	0	0	0
Total Expense	387	439	556
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	1	0	0
Total Income	1	0	0
Net (Income)/ Expense	387	439	556

People and Development

People and Development is responsible for:

- Building organisational capability through strategic recruitment
- Job analysis, workforce planning, performance management, employee health and wellbeing and early intervention initiatives, equal opportunity/diversity employment practices and co-ordination of professional development
- Facilitating a safe and respectful working environment that supports staff to be successful in their role

Key Initiatives:

- Implement actions from Psychosocial Hazard and Risk Assessment Action Plan
- Prepare for and commence negotiations for the next Enterprise Agreement
- Complete Workforce Plan actions as appropriate to Year One of Four Year Plan

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	10,654	9,968	10,295
Materials & Services	579	606	662
Other Expenses	87	0	0
Total Expense	11,320	10,574	10,957
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	0	0	0
Net (Income)/ Expense	11,320	10,574	10,957

Rates and Valuations

Provides effective and efficient valuation, revenue raising and property services so as to ensure the accurate and timely collection of property rates and charges. The key functions include:

- Managing the valuation of all properties within the municipality for rating purposes
- Raising annual rates and charges revenue
- Collection of rates and charges and sundry debtors revenue
- Levy, collect, and pass on the Fire Services Property Levy to the State Government
- Production of Council's voters roll
- Provision of property, rating and valuation information requests to various stakeholders

Key Initiatives:

- Implementation of new Debt Management and Financial Hardship Policy inline with Ministerial Guidelines for Payment of Rates and Charges
- Optimise non-post forms of communications with ratepayers in relation to payment of rates & charges
- Continue focus on debt recovery under new legislation and implementation of Ministerial Guidelines

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	488	584	630
Materials & Services	153	385	346
Other Expenses	0	0	0
Total Expense	641	969	976

Income			
Statutory Fees	96	108	115
User Charges	27	130	180
Grants & Contributions	0	197	78
Other Income	0	10	10
Total Income	122	445	383

Net (Income)/ Expense	519	524	593
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Risk Management

Provides leadership and advice to Council in the areas of risk management, business continuity and insurance. This includes the provision of a number of services including:

- Development and implementation of the risk management framework
- Responding to risk incidents
- Facilitating internal audits and the Audit and Risk Management Committee meetings

Key Initiatives:

- Investigate parametric cover for flood coverage gaps
- Facilitate review and consolidation of risk registers (strategic, operational and fraud)
- Review fraud and corruption standards and implement actions identified through gap analysis

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	295	322	332
Materials & Services	2,872	3,157	2,972
Other Expenses	102	151	76
Total Expense	3,270	3,631	3,380

Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	1,054	4,604	105
Other Income	0	0	0
Total Income	1,054	4,604	105

Net (Income)/ Expense	2,216	(973)	3,275
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Strategic Communications

Strategic Communications is responsible for:

- Developing relevant, timely and appropriate communications for internal and external stakeholders and enabling effective consultation and engagement activities
- Ensuring that internal communications suits the needs of staff and is provided in a format and channel suitable for the audience
- Ensuring that external communications are in plain English and utilise the channels, format and methods preferred by the audience
- Ensuring Community Engagement meets the requirements of the Local Government Act and follows the IAP2 guidelines
- Providing trusted and timely communications in an emergency

Key Initiatives:

- Communicate Advocacy wins and campaign outcomes to key stakeholders and community
- Implement a consistent approach to celebrating Council milestones and community achievements across all major projects and programs
- Review Council's communications framework for internal, external, crisis and emergency communications

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	577	612	641
Materials & Services	105	99	278
Other Expenses	0	0	0
Total Expense	682	711	919

Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	0	0	0

Net (Income)/ Expense	682	711	919
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Sustainable Development Management

Lead and manage Greater Shepparton City Council's Sustainable Development directorate

Key Initiatives:

- Oversee and monitor the three core functions of the Sustainable Development Directorate including Economic Development, Building, Planning and Compliance and Environment to ensure strategic alignment and effective service delivery

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
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Expense			
Employee	314	359	366
Materials & Services	26	24	16
Other Expenses	0	0	0
Total Expense	339	383	383

Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	0	0	0
Total Income	0	0	0

Net (Income)/ Expense	339	383	383
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Technology and Digital Transformation

The unit provides all business software, technical infrastructure and cyber security across all sites ensuring Council's ability to deliver effective services to the community.

Key Initiatives:

- Investigate and implement Innovative Customer-Forward Technologies in line with the Customer Experience Strategy

	Actual 2024/25 \$'000	Forecast 2025/26 \$'000	Budget 2026/27 \$'000
Expense			
Employee	1,404	1,579	1,776
Materials & Services	3,166	3,940	3,663
Other Expenses	26	26	26
Total Expense	4,597	5,545	5,465
Income			
Statutory Fees	0	0	0
User Charges	0	0	0
Grants & Contributions	0	0	0
Other Income	2	0	0
Total Income	2	0	0
Net (Income)/ Expense	4,594	5,545	5,465

Service Performance Outcomes

The following indicator outlines how we intend to measure achievement of the Leadership and Governance service objectives.

Service	Corporate Governance
Indicator	Satisfaction
Performance Measure	Satisfaction with Council decisions (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)
Computation	Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community.

2.6 Reconciliation with budgeted operating result

	Net Cost \$'000	Expenditure \$'000	Revenue \$'000
Economy	4,364	5,398	1,034
Environment	14,686	18,916	4,229
Infrastructure	5,655	12,913	7,258
Liveability	34,239	59,819	25,580
Your Council	14,851	31,772	16,921
Total services and initiatives	73,796	128,819	55,023

Expenses added in:

Depreciation and Amortisation	43,912
Finance Costs - Leases	0
Oncosts Recovered	(10,900)
Deficit before funding sources	106,808

Funding sources added in:

Grants - Capital (Recurrent)	(3,555)
Rates and Charges revenue	(92,388)
Waste charge revenue	(12,435)
Net gain on disposal of property, infrastructure, plant and equipment	(2,113)
Total funding sources	(110,491)
Operating (surplus)/deficit for the year	(3,683)

Less

Capital grants (Non-Recurrent)	(6,111)
Capital contributions - Developer Contribution Plans	(296)
Capital contributions - Non-Monetary	(8,047)
(Surplus)/Deficit funds for the year	(18,137)

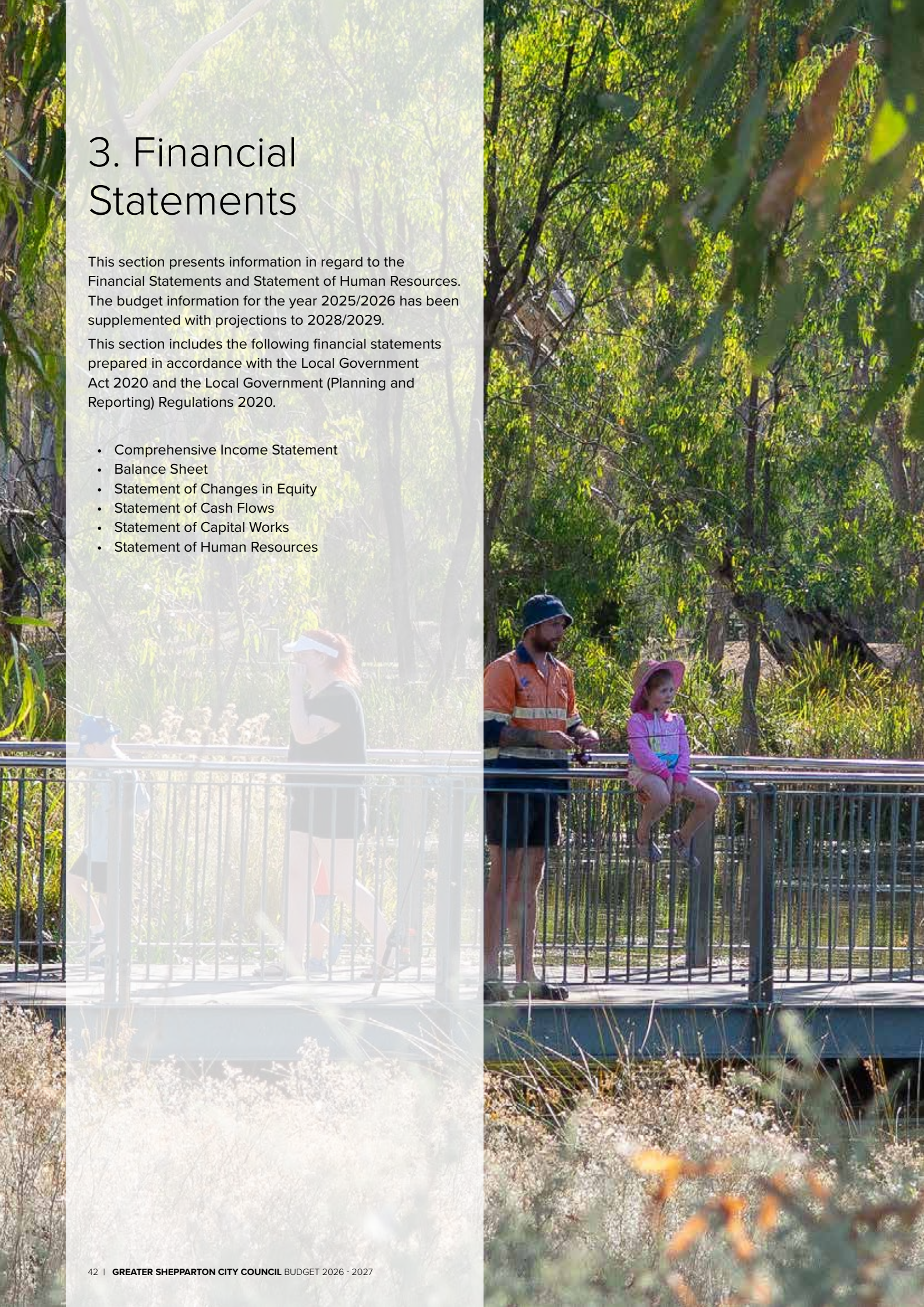


3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2025/2026 has been supplemented with projections to 2028/2029.

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 2025/2026 \$'000	Budget 2026/2027 \$'000	2027/2028 \$'000	Projections 2028/2029 \$'000	2029/2030 \$'000
Income						
Rates and charges	4.1.2	101,412	104,823	108,864	113,381	117,750
Statutory fees and fines	4.1.3	5,539	5,891	6,038	6,189	6,344
User fees	4.1.4	14,047	14,165	14,590	13,268	13,666
Grants - operating	4.1.5	22,112	30,271	30,284	31,541	31,817
Grants - capital	4.1.5	19,312	9,666	14,730	13,800	2,750
Contributions - monetary	4.1.6	8,033	1,010	1,197	1,024	3,636
Contributions - non-monetary	4.1.6	10,631	8,047	6,000	6,000	6,000
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	4.1.7	8,287	2,113	528	308	181
Other income	4.1.8	3,755	3,983	3,682	3,479	3,654
Total income		193,126	179,969	185,913	188,990	185,798
Expenses						
Employee costs	4.1.9	60,403	61,091	62,924	64,811	66,756
Materials and services	4.1.10	56,879	54,973	61,237	59,860	61,888
Depreciation	4.1.11	43,428	43,436	42,784	44,086	45,097
Amortisation - intangible assets	4.1.13	430	476	475	475	475
Depreciation - right of use assets	4.1.12	0	0	0	0	0
Allowance for impairment losses		522	538	554	571	588
Borrowing costs	4.1.14	459	529	535	798	719
Finance costs - Leases		0	0	0	0	0
Other expenses		780	789	813	837	862
Total expenses		162,901	161,832	169,322	171,439	176,384
Surplus/(deficit) for the year		30,225	18,137	16,592	17,552	9,414
Other comprehensive income						
Items that will not be reclassified to surplus or deficit in future periods:						
Net asset revaluation gain /(loss)		32,691	28,906	29,790	30,828	31,743
Total comprehensive result		62,916	47,043	46,382	48,379	41,157

Balance Sheet

For the four years ending 30 June 2030

	NOTES	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	2027/2028 \$'000	Projections 2028/2029 \$'000	2029/2030 \$'000
Assets						
Current assets						
Cash and cash equivalents		15,130	17,104	20,140	23,852	26,795
Trade and other receivables		28,416	23,530	29,837	24,704	24,390
Other financial assets		21,000	21,000	21,000	21,000	21,000
Inventories		117	117	117	117	117
Non-current assets classified as held for sale		22	22	22	22	22
Other assets		6,568	6,568	6,568	6,568	6,568
Total current assets	4.2.3	71,253	68,341	77,685	76,264	78,892
Non-current assets						
Trade and other receivables		5,525	5,525	0	0	0
Investments in associates, joint arrangement and subsidiaries		1,948	1,948	1,948	1,948	1,948
Property, infrastructure, plant & equipment		1,445,289	1,489,517	1,541,385	1,587,154	1,623,689
Intangible assets		37,343	36,867	36,392	35,917	35,442
Total non-current assets		1,490,105	1,533,857	1,579,726	1,625,019	1,661,079
Total assets	4.2.1	1,561,357	1,602,198	1,657,410	1,701,283	1,739,971
Liabilities						
Current liabilities						
Trade and other payables		9,696	9,601	10,244	10,316	10,644
Trust funds and deposits		6,067	6,067	6,067	6,067	6,067
Provisions		14,926	11,526	11,643	11,526	11,526
Interest-bearing liabilities	4.2.5	3,495	1,748	7,939	2,797	2,792
Total current liabilities	4.2.3	34,184	28,942	35,893	30,705	31,030
Non-current liabilities						
Provisions		20,766	20,766	20,649	20,649	20,649
Interest-bearing liabilities	4.2.5	11,428	10,465	12,461	13,142	10,350
Total non-current liabilities		32,194	31,231	33,110	33,791	30,999
Total liabilities	4.2.2	66,378	60,173	69,003	64,497	62,029
Net assets		1,494,979	1,542,024	1,588,407	1,636,786	1,677,943
Equity						
Accumulated surplus		586,590	606,014	622,378	640,100	649,399
Reserves		908,389	936,010	966,029	996,686	1,028,544
Total equity	4.2.4	1,494,979	1,542,024	1,588,407	1,636,786	1,677,943

Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
2026					
Balance at beginning of the financial year		1,432,063	559,347	859,589	13,127
Surplus/(deficit) for the year		30,225	30,225	0	0
Net asset revaluation gain/(loss)		32,691	0	32,691	0
Transfer to/(from) other reserves		0	(2,982)	0	2,982
Balance at end of the financial year		1,494,979	586,590	892,280	16,109
2027					
Balance at beginning of the financial year		1,494,979	586,590	892,280	16,109
Surplus/(deficit) for the year		18,140	18,140	0	0
Net asset revaluation gain/(loss)		28,906	0	28,906	0
Transfer to/(from) other reserves		0	1,285	0	(1,285)
Balance at end of the financial year		1,542,024	606,014	921,186	14,825
2028					
Balance at beginning of the financial year		1,542,024	606,014	921,186	14,825
Surplus/(deficit) for the year		16,592	16,592	0	0
Net asset revaluation gain/(loss)		29,790	0	29,790	0
Transfer to/(from) other reserves		0	(229)	0	229
Balance at end of the financial year		1,588,407	622,378	950,976	15,053
2029					
Balance at beginning of the financial year		1,588,407	622,378	950,976	15,053
Surplus/(deficit) for the year		17,552	17,552	0	0
Net asset revaluation gain/(loss)		30,828	0	30,828	0
Transfer to/(from) other reserves		0	171	0	(171)
Balance at end of the financial year		1,636,786	640,100	981,804	14,882
2030					
Balance at beginning of the financial year		1,636,786	640,100	981,804	14,882
Surplus/(deficit) for the year		9,414	9,414	0	0
Net asset revaluation gain/(loss)		31,743	0	31,743	0
Transfer to/(from) other reserves		(0)	(115)	0	115
Balance at end of the financial year		1,677,943	649,399	1,013,546	14,998

Statement of Cash Flows

For the four years ending 30 June 2030

	NOTES	Forecast	Budget			Projections
		Actual				
		2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows	Inflows	Inflows	Inflows	Inflows
		(Outflows)	(Outflows)	(Outflows)	(Outflows)	(Outflows)
Cash flows from operating activities						
Rates and charges		100,593	104,093	108,090	112,458	116,959
Statutory fees and fines		5,518	5,876	6,019	6,166	6,322
User fees		13,994	14,130	14,537	13,352	13,613
Grants - operating		21,696	30,196	30,244	31,385	31,746
Grants - capital		15,412	9,642	14,303	13,851	3,637
Contributions - monetary		8,031	1,010	1,197	1,024	3,636
Interest received		1,994	2,276	1,933	1,686	1,817
Dividends received						
Trust funds and deposits taken						
Other receipts		1,725	1,700	1,727	1,798	1,615
Net GST refund / payment						
Employee costs		(65,035)	(61,141)	(62,787)	(64,642)	(66,596)
Materials and services		(61,241)	(55,019)	(60,736)	(59,959)	(61,721)
Short-term, low value and variables lease payments						
Trust funds and deposits repaid						
Other payments		(308)	(4,190)	(811)	(952)	(860)
Net cash provided by/(used in) operating activities	4.3.1	42,379	48,573	53,714	56,167	50,166
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(68,219)	(54,329)	(59,508)	(53,404)	(44,110)
Proceeds from sale of property, infrastructure, plant and equipment		1,624	10,969	1,174	6,210	402
Payments for Financial Assets		20,000	0	0	0	0
Proceeds from sale of investments		0	0	0	0	0
Net cash provided by/ (used in) investing activities	4.3.2	(46,595)	(43,360)	(58,334)	(47,195)	(43,708)

		Forecast Actual	Budget			Projections
	NOTES	2025/2026 \$'000	2026/2027 \$'000	2027/2028 \$'000	2028/2029 \$'000	2029/2030 \$'000
Cash flows from financing activities						
Finance costs		(451)	(529)	(532)	(798)	(719)
Proceeds from borrowings		5,524	0	10,000	3,500	0
Repayment of borrowings		(3,187)	(2,710)	(1,812)	(7,962)	(2,797)
Interest paid - lease liability		0	0	0	0	0
Repayment of lease liabilities		0	0	0	0	0
Net cash provided by/(used in) financing activities	4.3.3	1,886	(3,239)	7,656	(5,260)	(3,516)
Net increase/(decrease) in cash & cash equivalents		(2,330)	1,974	3,036	3,712	2,943
Cash and cash equivalents at the beginning of the financial year		17,460	15,130	17,104	20,140	23,852
Cash and cash equivalents at the end of the financial year	4.3.4	15,130	17,104	20,140	23,852	26,795

Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Projections		
		Actual	2026/2027	2027/2028	2028/2029	2029/2030
		2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
		\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Land		30	1,660	0	0	0
Land improvements		80	381	531	485	443
Total land		110	2,041	531	485	443
Buildings		3,708	5,664	6,026	9,210	5,385
Total buildings		3,708	5,664	6,026	9,210	5,385
Total property		3,818	7,706	6,557	9,695	5,828
Plant and equipment						
Plant, machinery and equipment		3,629	4,498	5,959	2,305	3,061
Fixtures, fittings and furniture		305	559	468	607	611
Computers and telecommunications		745	922	906	1,208	537
Total plant and equipment		4,680	5,978	7,334	4,120	4,209
Infrastructure						
Roads		39,582	28,489	17,678	10,557	19,357
Bridges		58	239	1,495	503	788
Footpaths and cycleways		2,801	4,565	2,467	2,485	2,738
Drainage		5,865	1,200	1,022	458	1,591
Recreational, leisure and community facilities		5,360	3,864	16,470	18,622	2,551
Waste management		4,510	0	400	0	0
Parks, open space and streetscapes		3,590	541	2,913	4,092	3,949
Aerodromes		0	0	0	0	0
Off street car parks		0	0	0	0	304
Other infrastructure		609	784	1,272	918	781
Total infrastructure		62,375	39,683	43,718	37,636	32,059
Project management office		1,856	1,862	1,898	1,954	2,013
Total capital works expenditure	4.5	72,729	55,229	59,507	53,405	44,109
Represented by:						
New asset expenditure		29,015	12,941	2,883	4,048	5,265
Asset renewal expenditure		29,468	32,451	32,785	21,209	30,814
Asset expansion expenditure		1,439	1,030	1,066	1,639	626
Asset upgrade expenditure		12,807	8,807	22,774	26,508	7,405
Total capital works expenditure	4.5	72,729	55,229	59,507	53,405	44,109
Funding sources represented by:						
Grants		19,312	9,666	14,730	12,943	2,033
Contributions		1,710	0	71	94	762
Council cash		46,183	45,563	44,706	40,368	41,314
Borrowings		5,524	0	0	0	0
Total capital works funding	4.5	72,729	55,229	59,507	53,405	44,109

Statement of Human Resources

For the four years ending 30 June 2030

	NOTES	Forecast	Budget		Projections	
		Actual				
		2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
		\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure						
Employee costs - operating		60,403	61,091	62,924	64,811	66,756
Employee costs - capital		1,733	1,800	1,859	1,915	1,972
Total staff expenditure		62,136	62,892	64,783	66,726	68,728
Staff numbers						
		FTE	FTE	FTE	FTE	FTE
Employees		605.1	607.0	610.0	610.0	610.0
Total staff numbers		605.1	607.0	610.0	610.0	610.0

The 2025/2026 staff numbers reflect the 2025/2026 Adopted Budget. The 2026/2027 budget was prepared on the assumption that Council has full complement of staff to the approved full time equivalent (FTE) levels. To allow for natural staff turnover, total salary and related expenses were decreased by 3.7 per cent across the Council to recognise the possible savings from staff vacancies during the year.

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

Department	2026/2027 \$'000	Full Time \$'000	Permanent		Casual \$'000
			Part Time \$'000		
Community	19,053	8,380	9,545		1,128
Corporate Services	11,296	9,913	1,382		0
Infrastructure	19,833	15,287	2,220		2,325
Sustainable Development	10,910	9,108	1,366		436
Total permanent staff expenditure	61,091	42,689	14,514		3,889
Other employee related expenditure	0				
Capitalised labour costs	1,800				
Total expenditure	62,892				

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

Department	2026/2027 FTE	Full Time FTE	Permanent		Casual FTE
			Part Time FTE		
Community	194.8	80.2	104.5		10.2
Corporate Services	98.6	84.0	14.6		0.0
Infrastructure	202.4	152.4	25.9		24.1
Sustainable Development	95.2	78.2	13.2		3.8
Total permanent staff	591.0	394.7	158.2		38.1
Capitalised labour costs	16.0				
Total Staff	607.0				

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2030

	2026/2027 \$'000	2027/2028 \$'000	2028/2029 \$'000	2029/2030 \$'000
Community				
Permanent - Full time	8,380	8,678	8,939	9,207
<i>Female</i>	5,908	6,118	6,301	6,490
<i>Male</i>	1,000	1,036	1,067	1,099
<i>Persons of self described gender</i>	0	0	0	0
<i>Vacant</i>	1,472	1,525	1,570	1,617
Permanent - Part time	9,545	9,885	10,181	10,487
<i>Female</i>	8,811	9,125	9,398	9,680
<i>Male</i>	398	412	425	438
<i>Persons of self described gender</i>	0	0	0	0
<i>Vacant</i>	336	348	358	369
Total Community	17,925	18,563	19,120	19,694
Corporate Services				
Permanent - Full time	9,913	10,266	10,574	10,892
<i>Female</i>	6,336	6,561	6,758	6,961
<i>Male</i>	3,018	3,125	3,219	3,316
<i>Persons of self described gender</i>	0	0	0	0
<i>Vacant</i>	560	580	597	615
Permanent - Part time	1,382	1,432	1,475	1,519
<i>Female</i>	1,382	1,432	1,475	1,519
<i>Male</i>	0	0	0	0
<i>Persons of self described gender</i>	0	0	0	0
<i>Vacant</i>	(0)	0	0	0
Total Corporate Services	11,296	11,698	12,049	12,410
Infrastructure				
Permanent - Full time	15,287	15,832	16,307	16,796
<i>Female</i>	2,432	2,519	2,595	2,672
<i>Male</i>	11,681	12,097	12,460	12,834
<i>Persons of self described gender</i>	0	0	0	0
<i>Vacant</i>	1,174	1,216	1,252	1,290
Permanent - Part time	2,220	2,299	2,368	2,439
<i>Female</i>	1,329	1,377	1,418	1,461
<i>Male</i>	530	549	566	583
<i>Persons of self described gender</i>	0	0	0	0
<i>Vacant</i>	360	373	384	396
Total Infrastructure	17,507	18,131	18,675	19,235

	2026/2027 \$'000	2027/2028 \$'000	2028/2029 \$'000	2029/2030 \$'000
Sustainable Development				
Permanent - Full time	9,108	9,432	9,715	10,007
<i>Female</i>	5,366	5,557	5,723	5,895
<i>Male</i>	2,554	2,645	2,724	2,806
<i>Persons of self described gender</i>	0	0	0	0
<i>Vacant</i>	1,189	1,231	1,268	1,306
Permanent - Part time	1,366	1,415	1,457	1,501
<i>Female</i>	1,099	1,138	1,172	1,207
<i>Male</i>	38	39	40	42
<i>Persons of self described gender</i>	0	0	0	0
<i>Vacant</i>	230	238	245	253
Total Sustainable Development	10,474	10,847	11,173	11,508
Casuals, temporary and other expenditure	3,889	3,685	3,795	3,909
Capitalised labour costs	1,800	1,859	1,915	1,972
Total staff expenditure	62,892	64,783	66,726	68,728

	2026/2027 FTE	2027/2028 FTE	2028/2029 FTE	2029/2030 FTE
Community				
Permanent - Full time	80.2	80.6	80.6	80.6
<i>Female</i>	58.2	58.5	58.5	58.5
<i>Male</i>	8.0	8.0	8.0	8.0
<i>Persons of self described gender</i>	0.0	0.0	0.0	0.0
<i>Vacant</i>	14.0	14.1	14.1	14.1
Permanent - Part time	104.5	105.0	105.0	105.0
<i>Female</i>	95.3	95.8	95.8	95.8
<i>Male</i>	4.9	4.9	4.9	4.9
<i>Persons of self described gender</i>	0.0	0.0	0.0	0.0
<i>Vacant</i>	4.2	4.3	4.3	4.3
Total Community	184.6	185.5	185.5	185.5

Corporate Services				
Permanent - Full time	84.0	84.4	84.4	84.4
<i>Female</i>	52.0	52.3	52.3	52.3
<i>Male</i>	26.0	26.1	26.1	26.1
<i>Persons of self described gender</i>	0.0	0.0	0.0	0.0
<i>Vacant</i>	6.0	6.0	6.0	6.0
Permanent - Part time	14.6	14.7	14.7	14.7
<i>Female</i>	14.6	14.7	14.7	14.7
<i>Male</i>	0.0	0.0	0.0	0.0
<i>Persons of self described gender</i>	0.0	0.0	0.0	0.0
<i>Vacant</i>	0.0	0.0	0.0	0.0
Total Corporate Services	98.6	99.1	99.1	99.1

	2026/2027 FTE	2027/2028 FTE	2028/2029 FTE	2029/2030 FTE
Infrastructure				
Permanent - Full time	152.4	153.1	153.1	153.1
<i>Female</i>	21.0	21.1	21.1	21.1
<i>Male</i>	118.4	118.9	118.9	118.9
<i>Persons of self described gender</i>	0.0	0.0	0.0	0.0
<i>Vacant</i>	13.0	13.1	13.1	13.1
Permanent - Part time	25.9	26.0	26.0	26.0
<i>Female</i>	14.7	14.7	14.7	14.7
<i>Male</i>	6.5	6.5	6.5	6.5
<i>Persons of self described gender</i>	0.0	0.0	0.0	0.0
<i>Vacant</i>	4.8	4.8	4.8	4.8
Total Infrastructure	178.3	179.2	179.2	179.2
Sustainable Development				
Permanent - Full time	78.2	78.6	78.6	78.6
<i>Female</i>	47.2	47.4	47.4	47.4
<i>Male</i>	19.6	19.7	19.7	19.7
<i>Persons of self described gender</i>	0.0	0.0	0.0	0.0
<i>Vacant</i>	11.4	11.5	11.5	11.5
Permanent - Part time	13.2	13.3	13.3	13.3
<i>Female</i>	10.3	10.3	10.3	10.3
<i>Male</i>	0.4	0.4	0.4	0.4
<i>Persons of self described gender</i>	0.0	0.0	0.0	0.0
<i>Vacant</i>	2.6	2.6	2.6	2.6
Total Sustainable Development	91.4	91.9	91.9	91.9
Casuals and temporary staff	38.1	38.3	38.3	38.3
Capitalised labour	16.0	16.1	16.1	16.1
Total staff numbers	607.0	610.0	610.0	610.0

Assumed 0.5% growth in FTE



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 Adjusted underlying surplus - Greater Shepparton calculation (\$1.51 million increase)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Total income	193,126	179,969	(13,158)	(7%)
Total expense	(162,901)	(161,832)	1,069	(1%)
Surplus/(deficit) for the year	30,225	18,137	(12,089)	(40%)
Grants - Capital (Non-Recurrent)	(15,678)	(6,111)	9,567	(61%)
Capital contributions - Developer Contribution Plans	(1,710)	(296)	1,414	(83%)
Capital contributions - Non-Monetary	(10,631)	(8,047)	2,584	(24%)
Other Capital Income	(36)	0	36	(100%)
Operating surplus/(deficit)	2,170	3,683	1,513	70%

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, capital contributions, and non-monetary asset contributions. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can often mask the operating result. The adjusted underlying result for the 2026/2027 year is a surplus of \$3.68 million which is an increase of \$1.51 million from the 2025/2026 year.

4.1.2 Rates and Charges (\$3.41 million increase)

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 2026/2027 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

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

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

	2025/2026 \$'000	2026/2027 \$'000	Variance \$'000	Variance %
General rates*	79,502	83,205	3,703	4.66%
Municipal charge*	6,513	6,611	98	1.50%
Waste management charge	12,816	12,435	(381)	(2.97%)
Supplementary rates and rate adjustments	1,610	1,604	(6)	(0.39%)
Interest on rates and charges	943	940	(3)	(0.36%)
Revenue in lieu of rates	27	28	1	2.74%
Total rates and charges	101,412	104,823	3,411	3.36%

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

4.1.2(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	2025/2026 cents/\$CIV	2026/2027 cents/\$CIV	Variance %
General Land	0.00348040	0.00341446	(1.89%)
Farm Land	0.00278432	0.00273157	(1.89%)
Commercial/Industrial Land	0.00730884	0.00717037	(1.89%)
Cultural and Recreational Land	0.00254069	0.00249256	(1.89%)

4.1.2(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	2025/2026 \$'000	2026/2027 \$'000	Variance \$'000	Variance %
General Land	47,674	50,116	2,442	5.12%
Farm Land	9,494	9,788	294	3.10%
Commercial/Industrial Land	22,293	23,261	968	4.34%
Cultural and Recreational Land	41	40	(1)	(2.44%)
Total amount to be raised by general rates	79,502	83,205	3,703	4.66%

4.1.2(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	2025/2026 Number	2026/2027 Number	Variance Number	Variance %
General Land	28,286	28,764	478	1.69%
Farm Land	2,954	2,955	1	0.03%
Commercial/Industrial Land	2,714	2,742	28	1.03%
Cultural and Recreational Land	7	7	0	0.00%
Total number of assessments	33,961	34,468	507	1.49%

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

4.1.2(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	2025/2026 \$'000	2026/2027 \$'000	Variance \$'000	Variance %
General Land	13,697,807	14,677,466	979,659	7.15%
Farm Land	3,409,725	3,583,106	173,381	5.08%
Commercial/Industrial Land	3,050,199	3,244,041	193,842	6.36%
Cultural and Recreational Land	16,103	16,103	0	0.00%
Total number of assessments	20,173,834	21,520,716	1,346,882	6.68%

Independent valuations as at 1 January 2026 will be used for the 2026/2027 rating year.

It should be noted that the valuation data has not been certified by the Victorian Valuer-General and is subject to change until certification has been provided.

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

Type of Charge	Per Rateable Property 2025/2026 \$	Per Rateable Property 2026/2027 \$	Variance \$	Variance %
Municipal Charge	195	195	0	0.00%

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

Type of Charge	2025/2026 \$'000	2026/2027 \$'000	Variance \$'000	Variance %
Municipal Charge	6,513	6,611	98	1.50%

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

Type of Charge	Per Rateable Property 2025/2026 \$	Per Rateable Property 2026/2027 \$	Variance \$	Variance %
80L Waste Service Charge	98	96	(2)	(2.04%)
120L Waste Service Charge	152	150	(2)	(1.32%)
240L Waste Service Charge	289	284	(5)	(1.73%)
120L, 240L or 360L Recycle Service Charge	70	69	(1)	(0.72%)
Organics Service Charge	145	133	(12)	(8.28%)
Glass Service Charge	29	28	(2)	(5.17%)
Total	783	760	(23)	(2.94%)

4.1.2(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	2025/2026 \$'000	2026/2027 \$'000	Variance \$'000	Variance %
80L Waste Service Charge	966	952	(14)	(1.45%)
120L Waste Service Charge	1,317	1,297	(20)	(1.52%)
240L Waste Service Charge	3,608	3,553	(55)	(1.52%)
120L, 240L or 360L Recycle Service Charge	2,204	2,208	4	0.18%
Organics Service Charge	3,915	3,647	(268)	(6.85%)
Glass Service Charge	806	778	(28)	(3.47%)
Total	12,816	12,435	(381)	(2.97%)

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

	2025/2026 \$'000	2026/2027 \$'000	Variance \$'000	Variance %
General rates	80,811	83,205	2,394	2.96%
Municipal charge	6,611	6,611	0	0.00%
Sub Total General Rates	87,422	89,816	2,394	2.74%
Kerbside collection and recycling	12,816	12,435	(381)	(2.97%)
Supplementary Rates (estimated)	0	1,604	1,604	
Interest	943	940	(3)	(0.36%)

	2025/2026 \$'000	2026/2027 \$'000	Variance \$'000	Variance %
Revenue in lieu of rates	27	28	1	2.74%
Rates and charges	101,209	104,823	3,614	3.57%

The rates and charges for 2025/2026 in the above table have been adjusted for supplementary rates received during the 2025/2026 financial year on a full year rate or annualised basis. Whilst properties subjected to supplementary rates have received pro-rata rate accounts, the above rate figures are based on the income that would have been received if the accounts were for a full twelve month period.

4.1.2(l) Fair Go Rates System Compliance

Greater Shepparton City Council is fully compliant with the State Government's Fair Go Rates System.

	2025/2026	2026/2027
Total Rates	\$83,479,438	\$87,379,825
Number of rateable properties	33,954	34,461
Base Average Rates	\$2,459	\$2,536
Maximum Rate Increase (set by the State Government)	3.00%	2.75%
Capped Average Rate	\$2,533	\$2,605
Maximum General Rates and Municipal Charges Revenue	\$85,983,821	\$89,782,770
Budgeted General Rates and Municipal Charges Revenue	\$85,972,859	\$89,773,935

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

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

- The making of supplementary valuations (2026/2027: estimated \$1,605,000 and 2025/2026: estimated \$1,543,917)
- 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.

4.1.2(n) Differential rates

Refer to Appendix B for differential rates definitions

Rates to be levied

A general rate of 0.341858% (0.00341858 cents in the dollar of CIV) for all rateable General Land

A general rate of 0.273486% (0.00273486 cents in the dollar of CIV) for all rateable Farm Land

A general rate of 0.717902% (0.00717902 cents in the dollar of CIV) for all rateable Commercial/Industrial Land

A general rate of 0.249556% (0.00249556 cents in the dollar of CIV) for all rateable Cultural and Recreational Land

4.1.3 Statutory fees and fines (\$0.35 million increase)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Infringements and costs	3,068	3,273	205	6.70%
Town planning fees	723	738	15	2.10%
Permits	1,608	1,765	157	9.74%
Land Information Certificates	115	115	0	0.00%
Other	25	0	(25)	
Total statutory fees and fines	5,539	5,891	352	6.36%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include animal registrations, Public Health and Wellbeing Act 2008 registrations and parking fines. Increases in statutory fees are made in accordance with legislative requirements.

Statutory fees are projected to decrease by 6.4 per cent or \$0.35 million compared to 2025/2026.

The decrease in infringements and costs is mostly related to parking enforcement, as well as the movement in Local Laws for Environmental Protection Act 1970 infringement and Country Fire Authority Act 1958 penalty.

A detailed listing of statutory fees is included in Appendix A.

4.1.4 User fees (\$0.12 million increase)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Waste management	4,343	3,914	(429)	(9.87%)
Arts and culture	570	578	9	1.54%
Merchandise sales	214	228	13	6.29%
Aged and disability services	11	10	(1)	(12.47%)
Financial services	88	95	6	7.22%
Parking	899	901	2	0.26%
Environmental health	32	26	(6)	(17.82%)
Tourism	547	549	3	0.49%
Development facilities	465	437	(29)	(6.14%)
Recreational facilities	791	847	56	7.03%
Other	1,313	1,797	485	36.92%
Aquatic facilities	3,448	3,320	(129)	(3.73%)
Children's services	1,326	1,463	137	10.34%
Total user fees	14,047	14,165	118	0.84%

User Fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These include the use of leisure, entertainment and other community facilities and the provision of community services such as Early Childhood and Kindergarten services. In setting the budget, Council has considered the principles outlined in the Revenue & Rating Plan, including full cost recovery, subsidised and accessible pricing and market pricing.

User Fees are projected to increase by 0.8 per cent or \$0.12 million compared to 2025/2026.

A detailed listing of fees and charges is included in Appendix A.

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Grants were received in respect of the following:				
Summary of grants				
Commonwealth funded grants	25,297	27,179	1,882	7%
State funded grants	16,126	12,758	(3,369)	(21%)
Total grants received	41,424	39,937	(1,487)	(4%)
(a) Operating Grants				
Recurrent - Commonwealth Government				
Federal Financial Assistance Grants - General	6,711	13,769	7,058	105%
Federal Financial Assistance Grants - Roads	2,138	4,393	2,255	106%
Early Childhood Education	4,306	4,345	39	1%
Environmental Health	9	6	(3)	(33%)
Recurrent - State Government				
Community Strengthening	0	0	0	
Diversity	4	4	0	0%
Early Childhood Education	5,423	5,121	(301)	(6%)
Emergency Management	60	60	0	0%
Environmental Health	114	104	(9)	(8%)
Maternal and Child Health	1,423	1,353	(70)	(5%)
Social Equity and Safety	202	195	(7)	(3%)
Support and Compliance	224	0	(224)	(100%)
Sustainability and Environment	116	195	79	68%
Total recurrent grants	20,728	29,545	8,818	43%
Non-recurrent - Commonwealth Government				
Non-recurrent - State Government				
Animal Management	0	0	0	
Business and Industry Development	469	137	(332)	(71%)
Business Centre	0	0	0	
Community Strengthening	18	0	(18)	(100%)
Diversity	40	40	0	0%
Early Childhood Education	295	213	(82)	(28%)
Emergency Management	35	0	(35)	(100%)
Healthy Communities Programs	0	0	0	
Maternal and Child Health	0	127	127	
Rates and Valuations	197	78	(119)	(61%)
Riverlinks	125	125	0	0%
Social Equity and Safety	69	7	(62)	(90%)
Statutory Planning	0	0	0	
Strategic Planning	0	0	0	
Sustainability and Environment	78	0	(78)	(100%)
Waste	39	0	(39)	(100%)
Total non-recurrent grants	1,384	726	(658)	(47.6%)
Total operating grants	22,112	30,271	8,159	36.9%

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	3,633	3,555	(78)	(2%)
Total recurrent grants	3,633	3,555	(78)	(2.2%)
Non-recurrent - Commonwealth Government				
Buildings	0	173	173	
Fixtures, fittings and furniture	0	0	0	
Footpaths and Cycleways	0	938	938	
Parks, open space and streetscapes	0	0	0	
Recreational, Leisure and Community Facilities	0	0	0	
Roads	8,500	0	(8,500)	(100%)
Non-recurrent - State Government				
Drainage	1,680	0	(1,680)	(100%)
Fixtures, fittings and furniture	0	0	0	
Footpaths and Cycleways	1,062	0	(1,062)	(100%)
Other Infrastructure	0	0	0	
Recreational, Leisure and Community Facilities	2,809	0	(2,809)	(100%)
Roads	1,627	5,000	3,373	207%
Waste Management	0	0	0	
Total non-recurrent grants	15,678	6,111	(9,567)	(61.0%)
Total capital grants	19,312	9,666	(9,646)	(50%)
Total Grants	41,424	39,937	(1,487)	(4%)

Operating grants include all monies received from State and Federal sources for the purposes of funding the delivery of Council's services to ratepayers. Overall, the level of operating grants is projected to increase by 36.9 per cent or \$8.16 million compared to 2025/2026. This increase is due to half of the Federal Financial Assistance Grants related to the 2025/2026 year being paid in the 2024/2025 year.

Capital grants include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Overall the level of capital grants is expected to decrease by 49.9 per cent or \$9.65 million compared to 2025/2026. Section 4.5 includes a more detailed analysis of the capital grants and contributions expected to be received during the 2026/2027 year.

4.1.6 Contributions (\$9.61 million decrease)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Non-monetary	10,631	8,047	(2,584)	(24%)
Monetary - Capital	1,710	296	(1,414)	(83%)
Monetary - Operating	6,323	714	(5,609)	(89%)
Total contributions	18,664	9,057	(9,607)	(51%)

Monetary contributions relate to monies paid by various community sources towards capital and operating expenses. This includes contributions from developers in regard to public sport and recreation, drainage and car parking in accordance with planning permits issued for property development.

Non-monetary contributions relate to assets gifted to Council through completion of developments, such as footpaths, roads, drainage and open space.

Contributions are projected to decrease by 51.5 per cent or \$9.61 million compared to 2025/2026. This reduction is due to insurance settlements included in 2025/2026 related to the 2022 floods.

4.1.7 Net Gain/(Loss) on Disposal of Property, Plant and Equipment (\$6.17 million decrease)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Proceeds from sale	12,375	5,686	(6,689)	(54%)
Written down value of assets disposed	(4,087)	(3,573)	515	(13%)
Total Net Gain/(Loss) on Disposal of Property, Plant and Equipment	8,287	2,113	(6,174)	(74%)

Net gain/(loss) on disposal of Property Plant and Equipment reflects the profit of loss on sale of an asset when control of the asset is passed on to a buyer or the asset is written off.

Net gain/(loss) on disposal of property, plant and equipment is projected to decrease by 74.5 per cent or \$6.17 million compared to 2025/2026 mostly due to the net impact of land sales associated with stage 1 of the GV Link Enterprise Park in 2025/2026.

4.1.8 Other Income (\$0.23 million increase)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Interest	1,994	2,276	282	14%
Rent	414	410	(4)	(1%)
Other Income	1,312	1,298	(14)	(1%)
Total other income	3,755	3,983	228	6%

Other income relates to a range of items such as interest revenue on investments and rental income items.

Other income is projected to decrease by 6.1 per cent or \$0.23 million compared to 2025/2026 in part due to decreasing interest from investments arising from interest rate reductions

4.1.9 Employee Costs (\$0.69 million increase)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Wages and salaries	53,053	53,595	541	1%
Superannuation	6,265	6,303	38	1%
WorkCover	1,080	1,189	109	10%
Fringe Benefit Tax	5	5	0	0%
Total employee costs	60,403	61,091	688	1%

Employee Costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements and employer superannuation.

Employee Costs is projected to increase by 1 per cent or \$0.69 million compared to 2025/2026. This increase includes increases in accordance with Council's Enterprise Bargaining Agreement.

4.1.10 Materials and Services (\$1.91 million decrease)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Operational Supplies and Services	3,334	3,136	(199)	(6%)
Consultants	466	122	(344)	(74%)
Waste Management	9,150	10,066	916	10%
Legal Fees	1,612	1,221	(392)	(24%)
Information Technology	3,568	3,688	120	3%
General Maintenance	13,431	13,892	461	3%
Non-Recurrent Operating Expense (See 4.1.10a)	5,403	1,995	(3,409)	(63%)
Environmental Protection Authority (EPA) Levy	2,200	2,418	218	10%
Advertising and Marketing	843	753	(90)	(11%)
Training and Development	717	859	142	20%
Building Maintenance	2,830	2,957	127	4%
Insurance	2,351	2,541	190	8%
Sponsorships and Contributions	5,799	5,894	95	2%
Motor Vehicle Expenses	2,123	2,145	22	1%
Utilities	3,048	3,286	238	8%
Total Materials and Services	56,878	54,972	(1,906)	(3%)

Materials and Services represents costs incurred in the purchase of material or other services necessary to delivery Council services. Materials and Services are projected to decrease by 3.4 per cent or \$1.91 million compared to 2025/2026.

4.1.10(a) Non-Recurrent Operating Expense (\$3.41 million decrease)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Strategic Planning Growth and Structure Plans	1,592	723	(869)	(55%)
Communications and Engagement	137	277	140	103%
Business and Industry Development	153	252	99	65%
Change Management	0	207	207	
Finance and Rates	120	178	58	48%
Parks, Sport and Recreation	2	107	105	5,240%
Technology and Digital Transformation	450	65	(385)	(86%)
Engineering And Assets	0	63	63	
Environment	39	59	20	50%
Flood Event October 2022	575	30	(545)	(95%)
Corporate Governance	252	25	(227)	(90%)
People and Development	32	9	(23)	(72%)
Queensland Fruit Fly Management Program	274	0	(274)	(100%)
Community Strengthening	90	0	(90)	(100%)
Engineering And Associated Services	79	0	(79)	(100%)
Engage! Live and Learn Locally Program	10	0	(10)	(100%)
BMX State and National Events	103	0	(103)	(100%)
Road Safety	47	0	(47)	(100%)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Flood Event January 2024	266	0	(266)	(100%)
Emergency Management	50	0	(50)	(100%)
Council Elections	77	0	(77)	(100%)
Edgewater Estate Intersection (GV Highway)	46	0	(46)	(100%)
Sutherland Property Clay Pit Remediation Works	240	0	(240)	(100%)
Harmer Property Remediation - Cosgrove 2	120	0	(120)	(100%)
Kidstown Rehabilitation and Masterplan	650	0	(650)	(100%)
Total Non-recurrent operating expense	5,403	1,995	(3,409)	(63%)

Non-Recurrent operating expense are materials and services expenses that include works on non-council assets, large once off contributions or non-recurrent expenditure outside of 'Business as Usual'. Non-Recurrent operating expenses are projected to decrease by 63.1 per cent or \$3.41 million compared to 2025/2026.

4.1.11 Depreciation (\$0.01 million increase)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Property	4,220	4,351	131	3%
Infrastructure	34,842	34,158	(683)	(2%)
Plant & equipment	4,367	4,928	561	13%
Total Depreciation	43,428	43,436	8	0%

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains. Refer to section 4.5 for more detailed analysis of Council's capital works program for the 2026/2027 year.

4.1.12 Amortisation - Intangible Assets (\$0.05 million increase)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Intangible Assets	430	476	46	11%
Total Amortisation - intangible assets	430	476	46	11%

Amortisation is an accounting measure which attempts to allocate the value of the Cosgrove Landfill Airspace over the life of the intangible asset.

4.1.13 Borrowing Costs (\$0.07 million increase)

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Interest - Borrowings	459	529	71	15%
Total Borrowing Costs	459	529	71	15%

Borrowing Costs relate to interest charges by financial institutions on funds borrowed. Borrowings costs are projected to increase by 15.4 per cent or \$0.07 million compared to 2025/2026 due to borrowings drawn in the 2025/2026 year. Refer note 4.2.5.

4.2 Balance Sheet

4.2.1 Assets - Current Assets (\$2.91 million decrease) and Non-Current Assets (\$43.75 million increase)

Cash and cash equivalents include cash and investments such as cash held in the bank, petty cash and the value of investments in deposits or other highly liquid investments with short term maturities of three months or less. Investments with a maturity greater than three months are classified as Other Financial Assets. These balances are projected to increase by \$1.97 million during the year and are used to fund operations and the capital works program.

Trade and other receivables are monies owed to Council. This balance is projected to decrease by \$4.89 million during the year. Short term debtors are not expected to change significantly in the budget, however short term debtors and long term debtors, included under non-current trade and other receivables, reflect the timing of settlement for the land sales associated with stage 1 of the GV Link Enterprise Park project.

Other Assets include items such as prepayments for expenses that Council had paid in advance of service delivery, inventories or stocks held for sale or consumption in Council's services.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all the land, buildings, roads, vehicles, equipment, etc. which has been built up by Council over many years. The \$44.23 million increase in this balance is attributable to the net result of the capital works program, depreciation of assets, anticipated asset revaluation and the sale or disposal of assets.

4.2.2 Liabilities - Current Liabilities (\$5.24 million decrease) and Non-Current Liabilities (\$0.96 million decrease)

Trade and other payables are those to whom Council owes money as at 30 June. This balance is projected to decrease by \$0.09 million during the year. These liabilities are budgeted to remain within consistent levels.

Provisions include Cosgrove 2 and 3 landfill rehabilitation, and accrued long service leave, annual leave and rostered days off owing to employees. These liabilities are budgeted to remain within consistent levels.

Interest-bearing loans and borrowings are balance of funds borrowed by Council. The Council is budgeting to repay loan principal of \$2.71 million over the year.

4.2.3 Working Capital (\$2.33 million increase)

Working capital is the excess of current assets above current liabilities. This calculation recognises that although Council has current assets, some of those assets are already committed to the future settlement of liabilities in the following 12 months, and are therefore not available for discretionary spending.

4.2.4 Equity (\$47.05 million increase)

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

- Asset revaluation reserve which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves which reflect discretionary and statutory reserves, used to account for cash that is internally or externally restricted, as per Council's adopted Reserve Accounting Policy.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time. The increase in accumulated surplus of \$19.42 million results directly from the accounting surplus for the year.

4.2.5 Borrowings

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

	Projections				
	2025/2026 \$'000	2026/2027 \$'000	2027/2028 \$'000	2028/2029 \$'000	2029/2030 \$'000
Amount borrowed as at 30 June of the prior year	12,586	14,923	12,213	20,401	15,939
Amount proposed to be borrowed	5,524	-	10,000	3,500	0
Amount projected to be redeemed	(3,187)	(2,710)	(1,812)	(7,962)	(2,797)
Amount of borrowings as at 30 June	14,923	12,213	20,401	15,939	13,143

4.3 Statement of Cash Flows

4.3.1 Operating Activities (\$6.19 million increase)

Operating Activities refer to cash generated or used 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, or repayment of debt. The increase in cash inflows from operating activities is mainly due to increased Capital grants reflecting the 2025/2026 capital works program as well as a reduction in materials and services expenditure.

The net cash flows from operating activities does not equal the surplus (deficit) for the year in the Income Statement as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to budgeted cash flows available from operating activities as set out in the following table:

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Variance \$'000	Variance %
Surplus (deficit) for the year	30,225	18,137	(12,089)	(40%)
Depreciation	43,428	43,436	8	0%
Contributions - non-monetary - Capital	(10,631)	(8,047)	2,584	(24%)
Loss (gain) on disposal of property, infrastructure, plant & equipment	8,287	2,113	(6,174)	(74%)
Finance Costs	(451)	(529)	(78)	17%
Net Movement in current assets and liabilities	(28,480)	(6,539)	21,941	(77%)
Cash Flows available from operating activities	42,379	48,573	6,194	15%

4.3.2 Investing Activities (\$3.24 million decrease)

Investing Activities refer to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment. The decrease in cash outflows from investment activities represents the decrease in the capital works program.

4.3.3 Financing Activities (\$5.12 million increase)

Financing Activities refer to cash generated or used in the financing of Council functions and include borrowings from financial institutions. These activities also include repayment of the principle component of loan repayments for the year. The shift from net outflows to net inflows from financing is due to new borrowings.

4.3.4 Cash and Cash Equivalents at end of the year (\$1.97 million increase)

Overall, total cash and cash equivalents are forecast to increase by \$1.97 million to \$17.1 million as at 30 June 2027.

4.4 Restricted and Unrestricted Cash and Investments

Cash, cash equivalents and investments held by Council are restricted in part, and not fully available for Council's operations. The budgeted balance sheet indicates that Council is estimating at 30 June 2027 it will have cash and investments of \$38.1 million, which has been restricted as shown in the following table.

	Forecast		Budget		Projections
	Actual	Budget	2027/2028	2028/2029	2029/2030
	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
	\$'000	\$'000	\$'000	\$'000	\$'000
Total cash and investments	36,130	38,104	41,140	44,852	47,795
Restricted cash and investments					
• Statutory reserves	(3,847)	(3,396)	(3,576)	(3,756)	(3,936)
• Cash held to carry forward capital works	(4,987)	0	0	0	0
• Contract and other liabilities	0	0	0	0	0
• Trust funds and deposits	(6,067)	(6,067)	(6,067)	(6,067)	(6,067)
Unrestricted cash and investments	21,229	28,641	31,497	35,030	37,793
• Discretionary reserves	(12,262)	(11,429)	(11,478)	(11,126)	(11,063)
Unrestricted cash adjusted for discretionary reserves	8,967	17,212	20,020	23,903	26,730

4.4.1 Statutory reserves (\$3.4 million)

Statutory reserves record revenue where the purpose is subject to legislation or other legal requirements. This includes:

- Contributions received under Developer Contribution Plans or S173 Agreements.
- Public Open Space contributions received under 53.01 and Cash in Lieu of Parking contributions received under 45.09 of the Greater Shepparton Planning Scheme.

While these funds earn interest revenues for Council, the funds are not available for other purposes. Statutory reserves are managed under Council's adopted Reserve Accounting Policy.

4.4.2 Cash held to fund carry forward capital

There is no amount shown as cash held to fund carry forward works at 30 June 2027, as it is expected that the capital works budget in the 2026/2027 financial year will be fully completed.

4.4.3 Unrestricted cash and investments (\$28.64 million)

The amount shown is in accordance with the definition of unrestricted cash included in the Regulations. These funds are free of statutory reserve funds and cash to be used to fund capital works expenditure from the previous financial year.

4.4.4 Discretionary reserves (\$11.43 million)

Discretionary reserves reflect where council has elected to create a reserve, as per the adopted Reserve Accounting Policy. Discretionary reserves have been created where:

- Large expenditure needs to be funded over a period of time
- Funds are collected specifically for funding of a particular capital works project, including as a result of strategic land sale or insurance property settlement.

Although not restricted by a statutory purpose, Council has made decisions regarding the future use of these funds and unless there is a Council resolution these funds should be used for those earmarked purposes.

4.4.5 Unrestricted cash adjusted for discretionary reserves (\$17.21 million)

These funds are free of all specific Council commitments and represent funds available to meet daily cash flow requirements, unexpected short term needs and any budget commitments which will be expended in future years. Council regards these funds as the minimum necessary to ensure that it can meet its commitments as and when they fall due without borrowing further funds. These funds also take into account Council's longer term capital works program.

4.5 2026/2027 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2026/2027 year, classified by expenditure type and funding source. Works are also disclosed as new works or carried forward from 2025/2026.

4.5.1 Summary

	Forecast Actual 2025/2026 \$'000	Budget 2026/2027 \$'000	Change \$'000	%
Property	3,918	7,946	4,028	102.8%
Plant and equipment	4,802	6,208	1,406	29.3%
Infrastructure	64,008	41,075	(22,933)	(35.8%)
Total	72,729	55,229	(17,499)	(24.1%)

	Asset expenditure types					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	7,946	1,752	5,778	416	0	173	0	7,533	0
Plant and equipment	6,208	310	5,846	52	0	0	0	5,978	0
Infrastructure	41,075	10,879	20,827	8,339	1,030	9,493	0	30,191	0
Total Capital Works	55,229	12,941	32,451	8,807	1,030	9,666	0	43,701	0

4.5.2 New Works

	Asset expenditure types					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Land	200	200	0	0	0	0	0	200	0
Land Improvements	381	31	350	0	0	0	0	381	0
Buildings	5,664	50	5,213	401	0	173	0	5,491	0
TOTAL PROPERTY	6,246	281	5,564	401	0	173	0	6,073	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment	4,498	0	4,498	0	0	0	0	4,498	0
Computers and Telecommunications	922	112	759	50	0	0	0	922	0
Fixtures, Fittings and Furniture	559	186	372	0	0	0	0	559	0
TOTAL PLANT AND EQUIPMENT	5,978	299	5,629	50	0	0	0	5,978	0
INFRASTRUCTURE									
Roads	27,959	8,193	15,699	4,067	0	8,555	0	19,404	0
Bridges	239	0	239	0	0	0	0	239	0
Footpaths and Cycleways	4,565	1,922	2,093	0	550	938	0	3,627	0
Drainage	1,185	50	295	840	0	0	0	1,185	0

	Asset expenditure types					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Recreational, Leisure and Community Facilities	884	97	727	60	0	0	0	884	0
Waste Management	0	0	0	0	0	0	0		0
Parks, Open Space and Streetscapes	541	0	541	0	0	0	0	541	0
Off Street Car Parks	0	0	0	0	0	0	0		0
Other Infrastructure	784	145	461	178	0	0	0	784	0
TOTAL INFRASTRUCTURE	36,157	10,407	20,055	5,145	550	9,493	0	26,664	0
Project Management Office	1,862	423	1,203	215	21		0	1,862	0
TOTAL NEW CAPITAL WORKS \$'000	50,243	11,410	32,451	5,811	571	9,666	0	40,577	0

4.5.3 Works carried forward from the 2025/2026 year

	Asset expenditure types					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Purchase of Victoria Park Holiday Park Land	1,460	1,460	0	0	0	0	0	1,460	
TOTAL PROPERTY	1,460	1,460	0	0	0	0	0	1,460	0
PLANT AND EQUIPMENT									
TOTAL PLANT AND EQUIPMENT	0	0	0	0	0	0	0	0	0
INFRASTRUCTURE									
Numurkah Road/Hawkins Street Intersection - Design	72	72	0	0	0	0	0	72	0
Princess Park Multi Use Events Pavilion	2,981	0	0	2,981	0	0	0	2,981	0
Local Area Traffic Management - Shepparton Inner North	459	0	0	0	459	0	0	459	0
Lenne Street Flood Investigation and Design	15	0	0	15	0	0	0	15	0
TOTAL INFRASTRUCTURE	3,527	72	0	2,996	459	0	0	3,527	0
TOTAL RE-BUDGETED WORKS \$'000	4,987	1,532	0	2,996	459	0	0	4,987	0

4.5 2026/2027 Capital Works Program

4.5.4 List of Capital Works Program

^ Projects marked with an ^ indicate that the project is subject to external grant funding or contribution. These Projects will only be completed if funding is received.

Capital Works Area	Project Description
Land	
Land Purchase - IGA (Hawkins Street Intersection)	Purchase of component of Land to assist with the construction of a signalised intersection.
Land Improvements	
Irrigation Renewal	Renewal of systems and/or parts of the system that may be deteriorating to a level that requires intervention - Shepparton and Mooroopna
Shepparton Regional Saleyards Minor Renewals	Complete renewal program at the Shepparton Saleyards.
Small Town Entry Signage	Small Town Entry Signage Program aims to deliver signs at the entrances of small towns and localities across Greater Shepparton.
Buildings	
Aquamoves HVAC	Existing HVAC system throughout the facility has reached the end of its service life and is due for replacement.
Welsford Street Council Offices - HVAC-Air Conditioning replacement	Renewal of the HVAC system as it has reached the near-end of its operational lifecycle.
Animal Shelter - Legislative Compliance	This project is for the installation and modifications of current infrastructure at the animal shelter to ensure Council meets its statutory obligations to provide a minimum standard of care to the animals at the facility.
Building Renewals	The Building Maintenance Renewal Program delivers the renewal works relative to Superstructure, Substructure, Roof Components, Floor Covering, Fittings and Fixtures, Hydraulic, Mechanical and Electrical. This program is designed to ensure we maintain our buildings to a safe structured level, which will minimise reactive maintenance requirements.
Reactive Building Maintenance Renewal	Reactive Building Maintenance Renewal refers to unplanned works carried out to restore building components that have failed unexpectedly or deteriorated to the point where they can no longer perform their intended function.
Central Park Recreation Reserve - New Change Rooms Design	Detailed Design process for the proposed Central Park Changeroom building will enable the construction of a new functional multiuse and all gender changeroom facility, providing new change rooms and associated umpires change rooms, all abilities change space and sport use toilets.
Deakin Reserve - Change Room Upgrades	Project will redevelop and upgrade the existing change room facilities to promote inclusivity, focusing on supporting women and girls in sport. The redevelopment includes new amenities with separate toilets and lockable shower cubicles, enhancing privacy, accessibility, and equity for all participants.
Heritage Centre - Historic Cottage Restoration	The proposed renewal project will address both external and internal elements, including façade repairs, roof and weatherproofing upgrades, and internal refurbishment to meet contemporary accessibility and operational standards.
Public Toilet Replacement Program	Renewing public toilet facilities is essential to maintain safe, clean, and accessible amenities that meet contemporary community expectations. Renewal ensures facilities remain compliant, inclusive, and fit for purpose, while also improving user experience and reducing long-term maintenance cost. Identified projects Ducat Reserve Shepparton and Harry Bird Toilet Victoria Park Lake.
Riverlinks Eastbank House Lighting	Renewal Project will replace the outdated lighting system with a modern, energy-efficient solution that meets the requirements of the venue.
Riverlinks Eastbank Operable Walls	Installaton of new Acoustic operable walls.

Capital Works Area	Project Description
Mooroopna Football Netball Club Retaining Walls and Tiered Flat Standing Seating Area	The construction of the Mooroopna Football Netball Club retaining walls and the new tiered flat-standing seating area on the northern side of the existing shelter will deliver a more functional, safer and better-structured spectator zone for the precinct. The works will involve installing engineered retaining walls to stabilise the embankment and create defined terraces, followed by the construction of tiered standing platforms that improve visibility and accommodate increased spectator capacity during peak events. This upgrade not only enhances the usability of the northern viewing area but also supports long-term asset resilience, reduces maintenance issues associated with the current sloped ground, and provides a more accessible and comfortable experience for club members, visiting teams and the broader community.
Tatura Park Events and Equestrian Centre Indoor Arena Grandstand*	Installation of a new grandstand that is fit for purpose, meets guidelines and also provides accessible access and seating.
Wilson Hall - Underground Investigation & Design	Undertake design works of any required underground works to meet the future of renewal/new Wilson Hall to meet legislative standards.
Plant, Machinery and Equipment	
Motor Vehicles and Plant	The renewal program is based on the IPWEA (Institute of Public Works Engineering Australia) replacement guidelines that calculates the optimum replacement for all types of vehicles based on age, hours and distance travelled.
DRC Generator	Upgrade of generator to ensure capacity to run all infrastructure in the event of a power failure.
Computers and Telecommunications	
DRC Air Fiber Uplift	The project will replace damaged network cabling on the site tower and install hardened mechanical protection to restore reliability and prevent future failures. New compliant cabling will be installed along the 65-metre tower run, protected with flexible metal conduit and reconfigured to meet required standards. The works restore full network functionality, provide backup capability, improve resilience and ensure compliance with Powercor, ESV and Australian standards.
ICT - Desktop Refresh	Renewal of desktop computers.
Mobile and Tablet Renewals	Replacement of devices i.e mobile and tablet renewal.
Remote Location Photocopiers	New photocopiers need to be procured and deployed to the following 6 sites: Riverlinks Box Office MCH Mooroopna ELC MCH Kialla MCH Riverside MCH Tatura MCH Westmorland.
Riverlinks Venue Stage Lighting Control Console	Stage Lighting Control Console Renewal Project aims to replace the outdated lighting control consoles at Riverlinks Eastbank and Riverlinks Westside with modern, state-of-the-art equipment.
Shepparton Showgrounds Public Address (PA) System	The project will involve the design of a multifaceted public address system that can be zoned for the site that meets the needs of both emergency services and event organisers.
Fixtures, Fittings and Furniture	
Festive Decorations	Deliver 1 - 3 festive decorations to add to the fleet, which are placed in community during the month of December.
Indoor Sports Facilities Renewals	Renew existing Indoor Sports Facilities (Shepparton, Visy & Tatura) assets that are either at end-of-life, extremely poor or poor condition.
Playground and Border Renewals	The Playground and Borders Renewal Program is based from the audits performed to keep playground equipment, surfaces and borders in accordance with the current Australian Standards required for Playground equipment.
Playground Shade Sails	Design and construct shade sail at various identified council owned high priority playgrounds. This project will provide shade protection for users which will ensure the playground is usable during hot weather to maximise usage.
Roads	
DGP - South Grown Corridor - Edgewater Estate Turning Lanes (traffic signal upgrade) and the Front Reserve	Construction of the signalised western leg of the GV Highway / Sanctuary Dve intersection providing access from the Edgewater and Seven Creeks Estates residential developments to the GV Highway and so reducing traffic volumes on the local streets.

Capital Works Area	Project Description
Dust Suppressant Seals - Roads	Renewal of current dust suppressant area which offers a short-term treatment for unsealed roads.
Gravel Resheeting	The gravel resheeting program is essential for maintaining the safety, reliability, and longevity of our unsealed road network.
GV Highway Intersection with Uptown Development	Construct public infrastructure, signalised intersection of the estate's new road (extension of Warrumbungle) with the GV Highway.
Kerb and Channel Renewal	The renewal program replaces the concrete structures that form a barrier between the road and nature strip or footpath, improving drainage and preventing water from entering under the road - Shepparton, Mooroopna, Tatura and Merrigum
Kialla West Primary School Intersection Contribution	Construction of Traffic signals at the intersection to provide safer traffic and crossing movements for active transport users while also improving traffic movements in and out of Cemetery Road.
Major Streetscape - Hare Street Shepparton	Renewal of Hare Street Shepparton -from MacIntosh Street to John Street Shepparton - Road pavement, Kerb and Channel, Footpath and Drainage assets.
Numurkah Road/Hawkins Street Intersection	Signalisation of the Numurkah Road / Hawkins Street intersection to improve turning movements from multiple directions including, safer access to Hawkins St with two right turn lanes, improved pedestrian access crossing Numurkah Road and more efficient movement in and out of the intersection.
Road Sealing Program	Reseal program involves adding a coat of bituminous seal to existing sealed road to prolong the life of the existing road network - various locations throughout the municipality.
Rural Gravel Intersections Sealing Program	Improve vehicle safety at intersections with major roads. Sealing the bell mouths of intersections, the widened, rounded corners where a road meets a main road is a critical road safety treatment.
Sealed Road Gravel Shoulder - Roads	Road shoulder is the portion of the road adjoining and flush with the pavement. Shoulder should have a smooth running surface, a minimum of loose material, an adequate slope for drainage, sufficient strength to support wheel loads.
Traffic Island - Roads	Renewal of traffic island to improve road safety, visibility and durability for all road users.
Traffic Management Devices	Renewal of Traffic management devices ie speed humps and speed signs within the road network.
Bridges	
Bridge Renewal	Renewal Road Bridge Infrastructure is essential so it remains safe, functional, and fit for purpose throughout its intended service life. Over time, assets naturally deteriorate through use, weather, and environmental impacts, and without timely renewal their performance, safety, and reliability decline.
Footpaths and Cycleways	
Accessible Parking & Pedestrian Facilities	Design and install improved accessible parking and pedestrian facilities to improve safety. Areas in Mooropna, Murchison and Shepparton.
DCP - South Growth Corridor - Ganges Shared Path Stage 3	Construction of approx 350m of a 2.5m wide shared path along the Seven Creeks as identified in the Shepparton South Growth Corridor Development Plan.
Footpath Renewals	Renewal of footpaths where the asset condition rated as failed. Projects planned for renewal are within Shepparton, Mooroopna and Tatura.
Gravel and Internal Paths - Footpaths & Cycleways	Renewal for Gravel footpath and Internal Path Gravel - Shepparton, Murchison, Toolamba, Kialla
Path Connectivity Program	The Path Connectivity Program focuses on designing and constructing missing sections of footpath across the municipality to create a safer, more accessible, and continuous pedestrian network.
Shared Path Renewal	Renewal of the shared path network - Railway Parade Shepparton
Strategic Cycling Corridor (Lake to Shepparton Railway Station)	The shared path will be located on Hayes Street, Baker Street, Purcell Street, St Georges Road, Thompson Street and railway Parade in Shepparton, with a combination of both on road cycling lanes and off road shared paths.
Drainage	

Capital Works Area	Project Description
DCP - Zurcas Lane Basin	Completion of associated works to increase the size of the basin and provide access track for maintenance purposes.
Drainage Brick Pit Renewals	This renewal program works in conjunction with the Asphalt renewal program. Where by if we are renewing a road and we come across an old brick pit this program allows for the renewal of the pit to a new concrete pit.
Drainage Pump Renewal	Drainage Pump Renewals to ensure Council meets its agreed level of service in the most cost-effective manner that covers the Drainage assets which support the services provided to the community - Sofra Drive Pump
Edgewater Estate - Water Sensitive Urban Design Reserve No.1	Edgewater Estate Basin - update the existing detail design of the Water Sensitive Urban Design component of the retention basin so that once constructed meets best practice.
Localised Drainage Upgrade	The Localised Drainage Program is an annual program to investigate, design and install improved drainage infrastructure in the local towns. Dookie Recreation Reserve and Tatura Caravan Park.
Minor Culverts - Drainage	Renewal of minor culverts that are a pipe or box culvert structure with less than a 1.8m span - nominated projects include Kays Road, Raftery Road and Bridge road.
Road Table Drain Renewal	Roadside drainage in rural areas is designed to keep the road surface free of water to prevent it from deteriorating. Area programmed for delivery Bregan Court & Ryan Road.
Urban Drainage Penstock	Renewal program will renew the most important penstocks as part of our drainage system.

Recreational, Leisure and Community Facilities

Aquamoves - 50m Pool Accessible Hoist	Installation of a hoist into existing surrounds to allow people with a disability to enter and exit the outdoor 50 metre pool safely.
Aquatic Services Renewals	Renewal plan will provide a structured framework for equipment replacement, ensuring safety, member satisfaction, and operational efficiency.
Aquamoves Gym Cardio and Strength Equipment	Renewal of Gym and Cardio Equipment to maintaining a safe and functional gym area.
Community Projects - Boulevard & Golf - Youth Spot (Basketball Court - Canterbury Park)	Installation of a 3 point basketball court in Canterbury Park.
Community Projects - Riviera Estate - Drinking Fountain	Installation of a drinking fountain at the Riviera Estate Youth Spot.
Hard Court Renewals	Hardcourt renewals of tennis and netball courts as required based on condition assessment data.
Our Sporting Future Grant - Major	Our Sporting Future Grant Program to assist community organisations with the implementation of small to medium sized facility development projects and development programs for new and developing sporting organisations.
Sports Field Lighting Renewals	Renew assets before their end of life and to update to systems to LED - McGuire Reserve Shepparton
Sports Infrastructure Renewals	Renewal Program for Sports fields including green assets and hard assets within that space to ensure the fields are suitable for use and presented in a safe and playable condition for user groups, community and Event use.
Rural Pool - Filter Media - Mooroopna and Tatura	Renewal of Tatura Pool Filters and Mooroopna pool filter system.
Mooroopna Rural Outdoor Pool - Pool Base Repainting	Renewal of pool surface in a condition that meet the required standards the pool shell requires surface painting every 3 years.
Tatura Rural Outdoor Pool - Pool Base Repainting	Renewal of pool surface in a condition that meet the required standards the pool shell requires surface painting every 3 years.
Parks, Open Space and Streetscapes	
Parks Renewal	Renewal of park facilities at various turf, gardens, garden edging, park and CBD lighting.

Capital Works Area	Project Description
Wetland and Native Infrastructure Renewals	Renewal of 18 Native Open Space assets which have been identified with a condition rating as fail. With this rating the scope of works requires these assets to be renewed or reinstated to original condition.
Other Infrastructure	
Guard Rail on Major Culverts	The program includes replacement of non-compliant bridge barrier and no guard railing - Coach Road
Guard Railing for Road Bridges	Road Bridges New/Upgrading Guard Railing will ensure Council meets its agreed level of service in the most cost-effective manner which support the services provided to the community. Road Bridges are strategic assets within the road network.
Outdoor Furniture and Signage Renewal	Renewal program for Outdoor Furniture assets include all Seats, Picnic Tables, Bike racks, Litter Bins and Drink Fountains. Area include Bunbartha, Tatura, Mooroopna, Arcadia and Shepparton.
Street Tree Root Barriers	Installation of root barriers to avoid tree removals and protect assets such as footpaths, crossovers, kerb and channel and fences.
Street Trees Renewal	Council plants a minimum of 600 trees annually in order to create a green canopy and increase the tree population to achieve the urban forest strategy.
Street Trees - New	Planting of new trees within naturestrips to achieve the Urban Forest Strategy.
Victoria Park Lake - Heritage Signage	To develop and install interpret signage around Victoria Park Lake to preserve and promote the rich historical significance of the Victoria Park Lake.

4.5.3 Works carried forward from the 2025/2026 year

Capital Works Area	Project Description
PROPERTY	
Purchase of Victoria Park Holiday Park Land	Purchase of Victoria Park Lake Caravan Park.
PLANT AND EQUIPMENT	
INFRASTRUCTURE	
Numurkah Road/Hawkins Street Intersection - Design	Design of Signalisation of intersection.
Princess Park Multi Use Events Pavilion	Construction of the Multipurpose Pavilion at Princess Park Shepparton.
North Street Shepparton Streetscaping	The project is intended to create a welcoming and attractive area that will provide enhanced integration and connectivity between LaTrobe University and GOTAFE that will be based on downgrading vehicular traffic access to North Street between Fryers and Stewart Streets.
Local Area Traffic Management - Shepparton Inner North	Develop a solution for the Skene Street traffic interface.
Lenne Street Flood Investigation and Design	Continued construction of the Lenne Street Pumping Station.
Sewer Pumping Station	GV Link - Construction of Sewer Pumping Station.

4.6 Capital Works Program

For the four years ending 30 June 2030

2027 /2028	Asset expenditure types					Summary of Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land	0	0	0	0	0	0	0	0	0
Land improvements	531	8	522	0	0	0	0	531	0
Buildings	6,026	0	4,296	1,730	0	0	0	6,026	0
TOTAL PROPERTY	6,557	8	4,819	1,730	0	0	0	6,557	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment	5,959	0	5,959	0	0	0	0	5,959	0
Fixtures, Fittings and Furniture	468	126	343	0	0	0	0	468	0
Computers and Telecommunications	906	0	806	100	0	0	0	906	0
TOTAL PLANT AND EQUIPMENT	7,334	126	7,109	100	0	0	0	7,334	0
INFRASTRUCTURE									
Roads	17,678	721	14,060	2,429	469	4,180	0	13,498	0
Bridges	1,495	0	1,245	250	0	550	0	945	0
Footpaths and Cycleways	2,467	0	1,905	0	563	0	0	2,467	0
Drainage	1,022	670	260	92	0	0	0	1,022	0
Recreational, Leisure and Community Facilities	16,470	300	1,110	15,060	0	10,000	0	6,470	0
Waste Management	400	400	0	0	0	0	0	400	0
Parks, Open Space and Streetscapes	2,913	130	720	2,063	0	0	71	2,842	0
Off Street Car Parks	0	0	0	0	0	0	0	0	0
Other Infrastructure	1,272	437	512	324	0	0	0	1,272	0
TOTAL INFRASTRUCTURE	43,718	2,657	19,811	20,218	1,032	14,730	71	28,917	0
Project Management Office	1,898	92	1,046	726	34	0	0	1,898	0
TOTAL CAPITAL WORKS 2027/2028	59,507	2,883	32,785	22,774	1,066	14,730	71	44,706	0

STRATEGIC PROJECTS 2027/2028

Shepparton Sports & Events Centre

Central Park Recreational Reserve Change Rooms

Kidstown Revitalisation

2028/2029	Asset expenditure types					Summary of Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land	0	0	0	0	0	0	0	0	0
Land improvements	485	33	452	0	0	0	0	485	0
Buildings	9,210	0	2,205	7,005	0	0	0	9,210	0
TOTAL PROPERTY	9,695	33	2,657	7,005	0	0	0	9,695	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment	2,305	0	2,305	0	0	0	0	2,305	0
Fixtures, Fittings and Furniture	607	222	385	0	0	0	0	607	0
Computers and Telecommunications	1,208	0	1,208	0	0	0	0	1,208	0
TOTAL PLANT AND EQUIPMENT	4,120	222	3,899	0	0	0	0	4,120	0
INFRASTRUCTURE									
Roads	10,557	108	9,197	252	1,000	2,543	0	8,014	0
Bridges	503	0	253	250	0	200	0	303	0
Footpaths and Cycleways	2,485	0	1,906	0	580	0	0	2,485	0
Drainage	458	92	271	95	0	0	0	458	0
Recreational, Leisure and Community Facilities	18,622	800	762	17,060	0	10,200	50	8,372	0
Waste Management	0	0	0	0	0	0	0	0	0
Parks, Open Space and Streetscapes	4,092	2,507	804	781	0	0	44	4,048	0
Off Street Car Parks	0	0	0	0	0	0	0	0	0
Other Infrastructure	918	138	682	97	0	0	0	918	0
TOTAL INFRASTRUCTURE	37,636	3,645	13,875	18,535	1,580	12,943	94	24,599	0
Project Management Office	1,954	148	779	968	60	0	0	1,954	0
TOTAL CAPITAL WORKS 2028/2029	53,405	4,048	21,209	26,508	1,639	12,943	94	40,368	0

STRATEGIC PROJECTS 2028/2029

Shepparton Sports & Events Centre
Animal Shelter Design & Construction

2029/2030	Asset expenditure types					Summary of Funding Sources			
	Total \$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Land	0	0	0	0	0	0	0	0	0
Land improvements	443	0	443	0	0	0	0	443	0
Buildings	5,385	0	2,385	3,000	0	0	0	5,385	0
TOTAL PROPERTY	5,828	0	2,828	3,000	0	0	0	5,828	0
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment	3,061	0	3,061	0	0	0	0	3,061	0
Fixtures, Fittings and Furniture	611	223	388	0	0	0	0	611	0
Computers and Telecommunications	537	0	537	0	0	0	0	537	0
TOTAL PLANT AND EQUIPMENT	4,209	223	3,986	0	0	0	0	4,209	0
INFRASTRUCTURE									
Roads	19,357	1,410	17,620	327	0	2,033	762	16,562	0
Bridges	788	0	288	500	0	0	0	788	0
Footpaths and Cycleways	2,738	105	2,036	0	597	0	0	2,738	0
Drainage	1,591	1,211	282	98	0	0	0	1,591	0
Recreational, Leisure and Community Facilities	2,551	300	1,191	1,060	0	0	0	2,551	0
Waste Management	0	0	0	0	0	0	0	0	0
Parks, Open Space and Streetscapes	3,949	1,333	616	2,000	0	0	0	3,949	0
Off Street Car Parks	304	304	0	0	0	0	0	304	0
Other Infrastructure	781	139	560	82	0	0	0	781	0
TOTAL INFRASTRUCTURE	32,059	4,802	22,593	4,067	597	2,033	762	29,264	0
Project Management Office	2,013	240	1,406	338	29	0	0	2,013	0
TOTAL CAPITAL WORKS 2029/2030	44,109	5,265	30,814	7,405	626	2,033	762	41,314	0

STRATEGIC PROJECTS 2027/2028

4.7 Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease Council land to external parties in the 2026/2027 financial year.

During the 2026/2027 financial year, Council intends to lease the following allotments of land to external parties:

Leased Land

Part 36-50 Marungi Street, Shepparton
7285 Midland Highway, Mooroopna
Part Sherbourne Reserve, Balaclava Road, Shepparton
Eastern side of 250 Toolamba Road, Mooroopna
Western side of 250 Toolamba Road, Mooroopna
Part of 10A Watson Street, Murchison
Part of 48 New Dookie Road, Shepparton
30 Mary Street, Dookie
33 Bankin Street, Katandra West
Part of 32 Packham street, Shepparton
Part of 41 Welsford Street, Shepparton
Part of 107-111 High Street, Shepparton
Part of 120 Numurkah Road, Shepparton
145 Waverley Avenue, Merrigum
20-22 Perrivale Drive, Shepparton

5. Performance and Financial 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 used in the context of the organisation's objectives.



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	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Community									
Aquatic facilities (aquatic facilities are accessible and well utilised)	Utilisation of aquatic facilities (number of visits to aquatic facilities per head of population)		7	7	8	8	9	9	+
Cost									
Aquatic facilities (provision of aquatic facilities is planned and delivered in a cost-efficient manner)	Cost of aquatic facilities (direct cost of aquatic facilities less any income received from providing aquatic facilities per visit)		\$3.32	\$3	\$3	\$3	\$3	\$3	o
Community									
Library services (library services and resources are free, accessible and well utilised)	Library Loans per head of population (number of library collection item loans per head of population)		3	3	4	4	5	5	+
Community									
Library services (library services and resources are free, accessible and well utilised)	Cost of library services (direct cost of the library services per head of population)		\$22.25	\$24	\$25	\$25	\$27	\$28	-
Environment									
Roads (sealed local roads are maintained and renewed to ensure a safe network)	Satisfaction with sealed local roads (community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)		49	49	50	50	51	51	+

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
Governance									
Service planning (Council decisions are made to enhance the council's performance)	Satisfaction with Council decisions (community satisfaction rating out of 100 with how Council has performed in making decisions in the best interests of the community)		55	55	55	56	56	56	+
Community									
Maternal and child health services (percentage of children enrolled who participate in the MCH service)	Participation in the MCH service (percentage of children enrolled who participate in the MCH service)		68%	68%	69%	69%	70%	70%	+
Cost									
Maternal and child health services (MCH service is planned and delivered in a cost-efficient manner)	Cost of the MCH service (cost of the MCH service per hour of service delivered)		\$97.09	\$120	\$124	\$128	\$132	\$136	-

5a. Targeted performance indicators (Mandatory)

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

Targeted service performance indicators - Mandatory

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
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		52	54	55	56	57	57	+
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		99%	97%	99%	98%	99%	99%	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		70%	61%	62%	63%	64%	64%	+

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+ / o / -
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		53%	61%	66%	70%	74%	75%	+
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	Current assets compared to current liabilities Current assets / current liabilities	1	204%	208%	236%	216%	248%	254%	+
Financial forecasting									
Asset renewal and upgrade (renewal and upgrade of assets is planned and delivered)	Asset renewal and upgrade compared to depreciation Asset renewal and upgrade expenses / Asset depreciation	2	86%	97%	95%	130%	108%	85%	o
Financial management									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue		57%	61%	63%	64%	66%	67%	-
Financial management									
Expenditure and revenue level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments		\$4,765	\$4,797	\$4,695	\$4,864	\$4,876	\$4,967	-

Targeted financial performance indicators - Mandatory

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 2 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	Forecast					Trend +/-	
			Actual 2024/25	Actual 2025/26	Budget 2026/27	Target Projections 2027/28 2028/29 2029/30			
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		26%	24%	24%	25%	25%	22%	-
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to own-source revenue Interest bearing loans and borrowings / own-source revenue	3	10%	11%	9%	15%	12%	9%	o
	Loans and borrowings repayments compared to own-source revenue Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	3	2%	3%	2%	2%	6%	2%	o
Financial management									
Liquidity (sufficient working capital and cash is available to cover expenses)	Cash compared to current liabilities Cash / current liabilities		133%	45%	60%	56%	78%	87%	+
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	4	5%	1%	2%	0%	1%	0%	-
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district		0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	o

Domain / Indicator	Measure	Notes	Forecast					Trend + / o / -	
			Actual 2024/25	Actual 2025/26	Budget 2026/27	Target Projections			
			2027/28	2028/29	2029/30				
Expenditure and revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments		\$2,449	\$2,580	\$2,652	\$2,692	\$2,732	\$2,773	+
Rates collection (rates and charges are being responsibly collected)	Rates and charges debt Unpaid rates and charges / all rates and charges		15%	15%	15%	15%	15%	15%	o

Key to Forecast Trend:

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

Notes to indicators

1. Liquidity

Liquity measures Council's ability to meet obligations as they fall due. In line with Council's Financial Plan 2025-2035 target, liquity is maintained above 100%.

2. Asset renewal

Asset renewal and upgrade expenditure compared to depreciation assesses whether Council spending on assets is focused on renewing and upgrading existing assets. In line with Council's Financial Plan 2025-2035 strategic actions, Council will continue to prioritise asset renewal and maintenance.

3. Loans and Borrowings

In line with Council's Financial Plan 2025-2035, Council focuses on managing debt prudently, using borrowing strategically to fund long-term capital projects. No new borrowings have been budgetted for 2026/2027. The movements in the ratio in future years reflect the repayment schedule of existing loans and assumed borrowings for capital projects in future years.

4. Adjusted underlying result -

The adjusted underlying result measures Council's ability to generate enough income to conduct its day to day operations and services. To ensure ongoing financial sustainability, Council seeks to achieve and maintain an adjusted underlying surplus in line with Council's Financial Plan 2025-2035. The 2024/2025 result was favourably impacted by early receipt of half of the 2025/2026 Federal Financial Assistance Grants in June 2025.

Appendix A: 2026/2027 Fees and Charges Schedule

Fees and charges of a statutory and non-statutory nature which will be charged in respect to various goods and services provided during the 2026/2027 year.

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

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Discretionary Fees and Charges (Fees and Charges set by Council)					
Corporate Services					
Corporate Governance					
Strategic Assets					
VICTORIA PARK LAKE HOLIDAY PARK *BASED ON 1-2 PEOPLE (Effective 1 January 2026)					
Camping Ground - Off Peak	Night	Taxable	\$34.00	\$36.00	5.89%
Camping Ground - Peak	Night	Taxable	\$38.00	\$40.00	5.24%
Cancellation Fees - within 14 days of arrival date	Cancellation	Taxable	\$37.50	\$38.00	1.35%
Drive-Thru Site - Off Peak	Night	Taxable	\$38.00	\$40.00	5.24%
Drive-Thru Site - Peak	Night	Taxable	\$53.00	\$55.00	3.78%
Non Waterfront Powered Site - Off Peak	Night	Taxable	\$38.00	\$40.00	5.24%
Non Waterfront Powered Site - Peak	Night	Taxable	\$53.00	\$55.00	3.78%
Unpowered Site - Off Peak	Night	Taxable	\$34.00	\$36.00	5.89%
Unpowered Site - Peak	Night	Taxable	\$38.00	\$40.00	5.24%
Waterfront Powered Site - Off Peak	Night	Taxable	\$41.00	\$43.00	4.88%
Waterfront Powered Site - Peak	Night	Taxable	\$55.00	\$57.00	3.64%
Finance and Rates					
Rates and Valuation					
CORPORATE SERVICES - Provision of Information					
Copy of any other rate notice (per rating year - available for seven (7) years prior to the previous rating year)	Rates Assessment	Taxable	\$50.00	\$51.50	3.01%
Copy of current or one previous year rates notice - Mail out of invoice (pick up/ email/electronic copy of current notice is free of charge)	Rates Assessment	Taxable	\$19.50	\$20.10	3.05%
Debt collection legal fees passed on to ratepayers	Case	Non-Taxable	Cost plus GST	Cost plus GST	
Dishonoured Payment Administration Fee	Search	Non-Taxable	\$15.00	\$15.50	3.33%
Land Information Certificate - Guaranteed 24 Hr. turnaround (per rates assessment includes standard application fee)	Certificate	Taxable	\$107.00	\$110.50	3.27%
Property Information Archive Search (per search per rates assessment)	Search	Taxable	\$85.00	\$88.00	3.53%
Property Sales Register (per two calendar months)	Report	Taxable	\$97.50	\$100.50	3.07%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Community					
Community Wellbeing					
Community Strengthening					
AQUATIC FACILITIES - Stand Up Paddle Board and Paddle Boats					
Paddle board (Half Hour)	Half Hour	Taxable	\$16.00	\$10.00	-37.53%
Paddle boats (Half Hour)	Half Hour	Taxable	\$26.50	\$20.00	-24.53%
Diversity					
AGED AND DISABILITY SERVICES - Shepparton Senior Citizens Centre Hire					
Community - Full day	Day	Taxable	\$186.75	\$193.00	3.35%
Community - Half day	Half Day	Taxable	\$128.40	\$132.00	2.81%
Seniors - Full day	Day	Taxable	\$75.85	\$78.00	2.83%
Seniors - Half day	Half Day	Taxable	\$52.55	\$54.00	2.81%
Early Years					
Early Years Operations and Reform					
CHILDREN AND YOUTH SERVICES					
Debtor Dishonour Fee	Occurance	Non-Taxable	\$15.90	\$16.50	3.71%
CHILDREN AND YOUTH SERVICES - Long Day Care Centres					
Daily (full day)	Day	Non-Taxable	\$148.00	\$154.50	4.39%
CHILDREN AND YOUTH SERVICES - Occasional Care					
Occasional Care (CCS) - 5 hour session	Child	Non-Taxable	\$74.00	\$76.20	2.97%
Rural Occasional Care - 5 hour session	Child	Non-Taxable	\$52.50	\$54.00	2.86%
Maternal and Child Health					
CHILDREN AND YOUTH SERVICES - (\$100 bond required upon collection of keys)					
Riverside - full day	Day	Non-Taxable	\$91.65	\$160.00	74.54%
Riverside - half day	Half Day	Non-Taxable	\$47.40	\$85.00	79.40%
Performing Arts					
Riverlinks					
RIVERLINKS - Eastbank: Commercial Hire					
Auditorium (Per Event)	Event	Taxable	\$2,050.00	\$2,130.00	3.90%
Courtyard - 4 Hours (Set up and longer hours will incur additional charges)	Event	Taxable	\$220.00	\$220.00	0.00%
Dinner Change Over - From Full hire	Event	Taxable	\$1,175.00	\$1,210.00	2.98%
Entire Venue - Commercial	Performance	Taxable	\$2,680.00	\$2,780.00	3.73%
Entire Venue - Community	Performance	Taxable	\$1,878.00	\$1,925.00	2.50%
Entire Venue (per event)	Event	Taxable	\$2,680.00	\$2,780.00	3.73%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Large Function Space - Function Room 1 & 2 (Per Event)	Event	Taxable	\$1,524.50	\$1,585.00	3.97%
Large Function Space - Function Room 1 & 2 (Per Performance)	Performance	Taxable	\$1,977.50	\$2,036.00	2.96%
Rehearse/Set up (8 hours max)	Event	Taxable	\$685.00	\$705.00	2.92%
Small Function Space - Function Room 1 or 2 (Per Event)	Event	Taxable	\$1,153.50	\$1,190.00	3.16%
Subsequent extra concerts in same day (fee per concert)	Concert	Taxable	\$1,206.00	\$1,251.00	3.73%
Venue Layover (lost hire opportunity)	Event	Taxable	\$535.00	\$545.00	1.87%

RIVERLINKS - Eastbank: Community Hire

Entire Venue (per event)	Event	Taxable	\$1,878.00	\$1,925.00	2.50%
Large Function Space - Function Room 1 & 2 (Per Event)	Event	Taxable	\$1,379.00	\$1,420.00	2.97%
Rehearse/Set up (8 hours max)	Event	Taxable	\$610.00	\$630.00	3.28%
Small Function Space - Function Room 1 or 2 (Per Event)	Event	Taxable	\$806.50	\$830.00	2.91%
Subsequent extra concerts in same day (fee per concert)	Concert	Taxable	\$1,020.00	\$1,060.00	3.92%
Venue Layover (lost hire opportunity)	Event	Taxable	\$375.00	\$386.00	2.93%

RIVERLINKS - Eastbank: School Hire

Speech Night/Graduation (NO ENTRY FEE TO BE CHARGED BY HIRER) (Schools and educational institutions only. One per year per institution. Rate not further reducible.)	Event	Taxable	\$1,144.00	\$1,190.00	4.02%
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RIVERLINKS - Studio: Commercial Hire

Kitchen Hires	Day	Taxable	\$257.40	\$260.00	1.01%
Utility Hires	Event	Taxable	\$257.40	\$260.00	1.01%
Full Studio	Day	Taxable	\$936.00	\$950.00	1.50%
Full Studio (Break Out)	Break Out	Taxable	\$720.00	\$740.00	2.78%
Full Studio (Event)	Day	Taxable	\$927.00	\$950.00	2.48%
Lower Floor	Day	Taxable	\$735.00	\$757.50	3.06%
Lower or Upper Floor (Break Out)	Day	Taxable	\$500.00	\$515.00	3.00%
Rehearsal Rate	Day	Taxable	\$257.50	\$265.50	3.11%

RIVERLINKS - Studio: Community Hire

Full Studio	Day	Taxable	\$640.00	\$659.00	3.05%
Full Studio (Event)	Day	Taxable	\$640.00	\$659.00	2.97%
Lower Floor	Day	Taxable	\$510.00	\$525.00	2.94%

RIVERLINKS - Westside (Auditorium & Foyer): Commercial Hire

Event - Commercial	Event	Taxable	\$1,875.00	\$1,930.00	2.93%
Performance/Concert	Performance	Taxable	\$1,870.00	\$1,930.00	3.21%
Rehearsal (up to 8 hours)	Performance	Taxable	\$685.00	\$705.00	2.92%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Rehearsal (up to 8 hours)	Performance	Taxable	\$685.00	\$705.00	2.92%
Subsequent extra concerts in the same day (fee per concert)	Concert	Taxable	\$944.00	\$965.00	2.22%
Venue layover (lost hire opportunity)	Performance	Taxable	\$535.00	\$545.00	1.87%

RIVERLINKS - Westside (Auditorium & Foyer): Community Hire

Coulson Centre (per hour)	Event	Taxable	\$26.00	\$26.75	2.88%
Event - Community	Event	Taxable	\$1,298.00	\$1,340.00	3.24%
Performance/Concert (Per Event)	Event	Taxable	\$1,298.00	\$1,340.00	3.24%
Rehearsal (up to 8 hours max)	Performance	Taxable	\$610.00	\$630.00	3.28%
Rehearsal (up to 8 hours max)	Performance	Taxable	\$610.00	\$630.00	3.28%
Subsequent extra concerts in same day (fee per concert)	Concert	Taxable	\$825.00	\$850.00	3.03%
Venue layover (lost hire opportunity)	Performance	Taxable	\$369.99	\$386.00	4.33%

RIVERLINKS - Westside - Rotary Rooms

Rotary Rooms (per hour - min \$160; max \$450)	Hour	Taxable	\$90.00	\$90.00	0.00%
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RIVERLINKS - Marketing and Administration

Box Office - Outside venues Standard Ticket Build	Performance	Taxable	\$85.00	\$85.00	0.00%
Box Office - Promoter Ticket	Ticket	Taxable	\$1.10	\$1.15	5.00%
Box Office - Ticket build surcharge - over standard	Performance	Taxable	\$56.50	\$58.20	3.02%
Box Office - Ticket printing fee - min 100	Ticket	Taxable	\$0.22	\$0.23	5.00%
Commission on merchandise in conjunction with an event	Event	Taxable	As per contracts	As per contracts	

RIVERLINKS - Riverlinks Membership

Riverlinks Membership - Gold	Membership	Taxable	\$60.00	\$60.00	0.00%
Riverlinks Membership - Gold Concession	Membership	Taxable	\$50.00	\$50.00	0.00%
Riverlinks Membership - Silver	Membership	Taxable	\$30.00	\$30.00	0.00%
Riverlinks Membership - Silver Concession	Membership	Taxable	\$25.00	\$25.00	0.00%

Infrastructure

Infrastructure

Aerodromes

AERODROME - Hangar Sites - fixed under S6(1) of the Aerodrome Landing Fees Act 2003

Access Fee (Commercial)	Use	Taxable	\$289.50	\$298.50	3.11%
Access Fee (General)	Use	Taxable	\$218.00	\$225.01	3.21%
Landing Fees	Use	Taxable	\$12.50	\$13.00	4.05%
Overdue Payment Fee	Payment	Non-Taxable	\$28.70	\$30.00	4.53%
Parking Fee	Use	Taxable	\$436.50	\$450.00	3.09%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
GST Status					
Civil Infrastructure Maintenance					
WATER PUMP TOKEN					
Water Pump Token	Each	Taxable	\$11.20	\$11.50	2.65%
Active Living					
Regional Aquatic Centre					
AQUATIC FACILITIES - Aquamoves Aquatic Entry					
20 Adult Swim Visit Pass	Multi Visit Pass	Taxable	\$135.00	\$145.00	7.41%
20 Child Swim Visit Pass	Multi Visit Pass	Taxable	\$90.00	\$95.00	5.55%
20 Concession Adult Swim Visit Pass	Multi Visit Pass	Taxable	\$85.50	\$90.00	5.26%
20 Concession Hydro Visit Pass	Multi Visit Pass	Taxable	\$85.50	\$90.00	5.26%
20 Concession Swim/Spa/Sauna Visit Pass	Multi Visit Pass	Taxable	\$144.00	\$153.00	6.25%
20 Hydro Visit Pass	Multi Visit Pass	Taxable	\$135.00	\$145.00	7.41%
20 Swim/Spa/Sauna Visit Pass	Multi Visit Pass	Taxable	\$171.00	\$189.00	10.53%
Admission Fee	Visit	Taxable	\$2.00	\$2.50	24.73%
Casual Adult Swim	Visit	Taxable	\$7.50	\$8.00	6.60%
Casual Adult Swim/Spa/Sauna	Visit	Taxable	\$9.50	\$10.50	10.53%
Casual Child Swim	Visit	Taxable	\$5.00	\$5.20	3.96%
Casual Community Adult Swim	Visit	Taxable	\$6.50	\$7.00	7.61%
Casual Community Child Swim	Visit	Taxable	\$-	\$4.60	NEW
Casual Community Hydro Pool	Visit	Taxable	\$6.50	\$7.00	7.61%
Casual Community Swim/Spa/Sauna	Visit	Taxable	\$8.50	\$9.00	5.82%
Casual Concession Adult Swim	Visit	Taxable	\$4.75	\$5.00	5.32%
Casual Concession Child Swim	Visit	Taxable	\$3.25	\$3.50	7.80%
Casual Concession Hydro	Visit	Taxable	\$4.75	\$5.00	5.32%
Casual Concession Swim/Spa/Sauna	Visit	Taxable	\$8.00	\$8.50	6.33%
Casual Concession Swim/Spa/Sauna upgrade	Visit	Taxable	\$3.25	\$3.50	7.80%
Casual Group Swim	Visit	Taxable	\$19.50	\$21.00	7.73%
Casual Hydrotherapy Pool	Visit	Taxable	\$7.50	\$8.00	6.60%
Inflatable hire - per hour	Hour	Taxable	\$165.00	\$175.00	6.06%
Lane hire - per hour	Hour	Taxable	\$74.50	\$78.00	4.70%
Pool Hire - 5 hour - half day	Half Day	Taxable	\$764.00	\$810.00	6.02%
Casual Swim/Spa/Sauna upgrade	Visit	Taxable	\$2.00	\$2.50	24.73%
Pool Lifeguard - per hour	Hour	Taxable	\$57.00	\$59.00	3.51%
Shower	Visit	Taxable	\$5.00	\$5.50	9.89%
AQUATIC FACILITIES - Aquamoves Elite					
20 Concession Gym Visit Pass	Multi Visit Pass	Taxable	\$210.00	\$220.00	4.76%
20 Gym Visit Pass	Multi Visit Pass	Taxable	\$260.00	\$270.00	3.85%
20 Visit Pass Teen Fit Gym	Multi Visit Pass	Taxable	\$-	\$180.00	NEW
Casual Community Gym	Visit	Taxable	\$10.50	\$11.00	4.71%
Casual Concession Gym	Visit	Taxable	\$10.50	\$11.00	4.71%
Casual Gym	Visit	Taxable	\$13.00	\$13.50	3.81%

Description of Fees and Charges			2025/2026	2026/2027	
			Fee	Fee	Variance (%)
			Inc GST	Inc GST	
			GST Status		
Casual Teen Physio Program	Visit	Taxable	\$9.50	\$10.00	5.21%
Fitness Assessment (Non Member)	Assessment	Taxable	\$61.00	\$63.00	3.28%
Measure and Weigh (Non Member)	Assessment	Taxable	\$30.00	\$31.00	3.34%

AQUATIC FACILITIES - Aquamoves Group Fitness

20 Group Fitness Visit Pass	Multi Visit Pass	Taxable	\$260.00	\$270.00	3.85%
20 Concession Group Fitness Visit Pass	Multi Visit Pass	Taxable	\$210.00	\$220.00	4.76%
Casual Community Full Centre	Visit	Taxable	\$13.50	\$14.00	3.75%
Casual Community Group Fitness	Visit	Taxable	\$10.50	\$11.00	4.71%
Casual Concession Group Fitness	Visit	Taxable	\$10.50	\$11.00	4.71%
Casual Full Centre	Visit	Taxable	\$17.00	\$18.00	5.89%
Casual Group Fitness	Visit	Taxable	\$13.00	\$13.50	3.81%

AQUATIC FACILITIES - Aquamoves Memberships

6 weeks for \$60	Promotion	Taxable	\$-	\$60.00	NEW
8 weeks for \$88	Promotion	Taxable	\$-	\$88.00	NEW
Join Now, Pay no Fees until 2027	Promotion	Taxable	Pay in advance three months and get four months.	Pay in advance three months and get four months.	NEW
Mid-year Jam for just \$10	Promotion	Taxable	\$-	\$10.00	NEW
Start 2027 for \$27	Promotion	Taxable	\$-	\$27.00	NEW
1 unit Council membership: 3 months upfront	Multi Visit Pass	Taxable	\$111.50	\$118.00	-11.94%
1 unit Council membership: DD	Week	Taxable	\$8.50	\$9.00	-12.23%
1 unit membership: 3 months upfront	Multi Visit Pass	Taxable	\$223.00	\$236.00	5.83%
1 Unit membership: DD	Week	Taxable	\$17.00	\$18.00	5.89%
2 unit Council membership: DD	Week	Taxable	\$11.88	\$12.50	5.26%
2 unit Council membership: 3 months upfront	Multi Visit Pass	Taxable	\$155.00	\$160.00	3.23%
2 unit membership: 3 months upfront	Multi Visit Pass	Taxable	\$310.00	\$320.00	3.23%
2 unit membership: DD	Week	Taxable	\$23.75	\$25.00	5.28%
3 unit Council membership: 3 months upfront	Multi Visit Pass	Taxable	\$168.50	\$175.00	3.86%
3 unit Council membership: DD	Week	Taxable	\$12.88	\$13.50	4.85%
3 unit membership: 3 months upfront	Multi Visit Pass	Taxable	\$337.00	\$350.00	3.86%
3 unit membership: DD	Week	Taxable	\$25.75	\$27.00	4.87%
Community membership - 1 unit: 3 months upfront	Multi Visit Pass	Taxable	\$178.50	\$184.00	3.08%
Community membership - 1 unit: DD	Week	Taxable	\$13.50	\$14.00	3.75%
Community membership - 2 unit: 3 months upfront	Multi Visit Pass	Taxable	\$248.00	\$255.50	3.03%
Community membership - 2 unit: DD	Week	Taxable	\$19.00	\$20.00	5.27%
Community membership - 3 unit: 3 months upfront	Multi Visit Pass	Taxable	\$269.50	\$278.00	3.16%

Description of Fees and Charges			2025/2026	2026/2027	
			Fee	Fee	Variance (%)
			Inc GST	Inc GST	
			GST Status		
Community membership - 3 unit: DD	Week	Taxable	\$20.50	\$21.50	4.88%
Concession membership - 1 Unit: 3 Months Upfront	Multi Visit Pass	Taxable	\$157.00	\$166.00	5.73%
Concession membership - 1 Unit: DD	Week	Taxable	\$12.00	\$12.60	4.95%
Concession membership - 2 Unit: 3 Months Upfront	Multi Visit Pass	Taxable	\$217.00	\$224.00	3.23%
Concession membership - 2 Unit: DD	Week	Taxable	\$16.50	\$17.00	3.00%
Concession membership - 3 Unit: 3 Months Upfront	Multi Visit Pass	Taxable	\$236.00	\$243.50	3.17%
Concession membership - 3 Unit: DD	Week	Taxable	\$18.00	\$19.00	5.56%
Freeze fee	Membership	Taxable	\$7.50	\$8.00	6.60%
Joining Fee	Membership	Taxable	\$53.00	\$53.00	0.00%
New and Lost after hours access card	Card	Taxable	\$20.50	\$21.50	4.88%
New and lost card	Card	Taxable	\$8.50	\$9.00	5.82%
One Month membership	Multi Visit Pass	Taxable	\$126.00	\$130.00	3.17%
Summer Family Pool Membership	Multi Visit Pass	Taxable	\$320.00	\$330.00	3.12%
Summer Family Pool - Additional Child	Multi Visit Pass	Taxable	\$-	\$60.00	NEW

AQUATIC FACILITIES - Aquamoves LTS

Adult 1 - 4 DD	Fortnight	Non-Taxable	\$44.00	\$46.00	4.55%
ASL 1:1 DD	Per Person; Week	Non-Taxable	\$46.00	\$47.50	3.26%
Express Lessons p/day	Visit	Non-Taxable	\$18.00	\$19.00	5.56%
L8 - L9 or Swim Fitness DD	Per Person; Week	Non-Taxable	\$44.00	\$46.00	4.55%
Learn to Swim - DD	Fortnight	Non-Taxable	\$35.00	\$36.00	2.86%
Private Lessons 1:1 - 1:3 DD	Per Person; Week	Non-Taxable	\$46.00	\$47.50	3.26%

AQUATIC FACILITIES - Aquamoves Program

Allied Health Suites - 4 Hours, 1/2 day	Half Day	Taxable	\$63.50	\$65.50	3.15%
Allied Health Suites - Full day	Full Day	Taxable	\$127.00	\$131.00	3.15%
Room Hire - Community Group - per hour	Hour	Taxable	\$41.50	\$43.00	3.60%
Room Hire - per hour	Hour	Taxable	\$55.00	\$57.00	3.64%

AQUATIC FACILITIES - Aquamoves Schools Dry Area

School/Community - Group Fitness/ Programs/Gym 8+ sessions	per person	Taxable	\$-	\$8.00	NEW
School/Community - Group Fitness/ Programs/Gym 1 to 7 sessions	per person	Taxable	\$-	\$10.00	NEW
Travel Allowance - Group Fitness/ Programs	Trip	Taxable	\$-	\$72.00	NEW

AQUATIC FACILITIES - Aquamoves Schools Wet Area

School Program Child Swim	Visit	Non-Taxable	\$4.50	\$5.00	11.11%
Swim Instructor Hire 45 minutes	Hour	Non-Taxable	\$44.06	\$45.50	3.27%
School Swimming Program - Swimming Lessons Certificate	Certificate	Taxable	\$-	\$1.00	NEW

			2025/2026	2026/2027	
Description of Fees and Charges		GST Status	Fee Inc GST	Fee Inc GST	Variance (%)
Rural Outdoor Pools					
AQUATIC FACILITIES - Outdoor Pools					
Admission Fee	Visit	Taxable	\$-	\$2.50	NEW
15 Adult Swim Pass	Multi Visit Pass	Taxable	\$70.50	\$73.00	3.54%
15 Child Swim Pass	Multi Visit Pass	Taxable	\$50.50	\$52.50	3.96%
15 Family Swim Pass	Multi Visit Pass	Taxable	\$198.00	\$204.00	3.03%
15 Over 60s Swim Pass	Multi Visit Pass	Taxable	\$60.00	\$62.00	3.32%
5 Adult Swim Pass	Multi Visit Pass	Taxable	\$25.50	\$26.50	3.93%
5 Child Swim Pass	Multi Visit Pass	Taxable	\$18.50	\$19.50	5.41%
5 Family Swim Pass	Multi Visit Pass	Taxable	\$70.00	\$72.50	3.57%
Adult Casual	Visit	Taxable	\$6.50	\$7.00	7.61%
Child Casual	Visit	Taxable	\$4.75	\$5.00	5.32%
Family Casual	Visit	Taxable	\$18.00	\$19.00	5.56%
Membership - Adult	Membership	Taxable	\$111.50	\$115.00	3.15%
Membership - Child	Membership	Taxable	\$90.50	\$93.50	3.32%
Membership - Family	Membership	Taxable	\$226.50	\$233.50	3.09%
Membership - Over 60s	Membership	Taxable	\$101.00	\$104.50	3.46%
Over 60s Casual	Visit	Taxable	\$5.50	\$6.00	9.00%
Rural Outdoor Lifeguard	Hour	Taxable	\$57.00	\$59.00	3.51%
Schools Programs - per child	Visit	Taxable	\$2.75	\$3.00	9.20%

Parks, Sport and Recreation					
Leisure Facilities					
INDOOR SPORTS FACILITIES- Shepparton, Visy and Tatura					
ISF - Cleaning Fee - Additional/Event cleaning	Hour	Taxable	\$69.00	\$71.50	3.62%
ISF - Set up/Pack up fee - Events and Tournament	Hour	Taxable	\$45.00	\$46.50	3.32%
ISF - Set up/Pack up fee - School or equipment only	Each	Taxable	\$25.00	\$26.00	4.00%
ISF - Shuttlecock - Single	Each	Taxable	\$4.50	\$7.00	55.50%
ISF - Shuttlecock - Tube (12)	Each	Taxable	\$51.00	\$78.00	52.96%
INDOOR SPORTS FACILITIES - Shepparton Sports Stadium - Tier 1					
SSS - Active for Life Badminton - 10 Visit pass	Multi Visit Pass	Taxable	\$67.50	\$70.00	3.72%
SSS - Active for Life Badminton - 20 Visit pass	Multi Visit Pass	Taxable	\$135.00	\$139.50	3.33%
SSS - Active for Life Badminton - Single visit	Visit	Taxable	\$7.50	\$8.00	6.60%
SSS - Active for Life Group Fitness - 10 visit pass	Multi Visit Pass	Taxable	\$76.50	\$81.00	5.88%
SSS - Active for Life Group Fitness - 20 visit pass	Multi Visit Pass	Taxable	\$153.00	\$162.00	5.87%
SSS - Active for Life Group Fitness - Single visit	Visit	Taxable	\$8.50	\$9.00	5.82%

Description of Fees and Charges			2025/2026	2026/2027	
			Fee	Fee	Variance (%)
			Inc GST	Inc GST	
			GST Status		
SSS - Active for Life Pickleball - 10 visit pass	Multi Visit Pass	Taxable	\$54.00	\$58.50	8.31%
SSS - Active for Life Pickleball - 20 visit pass	Multi Visit Pass	Taxable	\$108.00	\$117.00	8.33%
SSS - Active for Life Pickleball - Single visit	Visit	Taxable	\$6.00	\$6.50	8.44%
SSS - Active for Life Table Tennis - 10 visit pass	Multi Visit Pass	Taxable	\$54.00	\$58.50	8.31%
SSS - Active for Life Table Tennis - 20 visit pass	Multi Visit Pass	Taxable	\$108.00	\$117.00	8.33%
SSS - Active for Life Table Tennis - Single visit	Visit	Taxable	\$6.00	\$6.50	8.44%
SSS - Casual Court Hire - 10 Visit pass (max 2 hour session)	Multi Visit Pass	Taxable	\$49.50	\$49.50	0.00%
SSS - Casual Court Hire - 20 Visit pass (max 2 hour session)	Multi Visit Pass	Taxable	\$99.00	\$99.00	0.00%
SSS - Casual Court Hire - Shepparton Sports Stadium - Tier 1	2 Hour Session	Taxable	\$5.50	\$5.50	0.00%
SSS - Commercial Exclusive Daily Rate	Day	Taxable	\$2,705.50	\$2,787.00	3.01%
SSS - Court Hire - 2 court daily rate	Day	Taxable	\$710.00	\$731.50	3.03%
SSS - Court Hire - 4 court daily rate	Day	Taxable	\$1,155.00	\$1,190.00	3.03%
SSS - Court Hire - Junior Development/ Training	Hour	Taxable	\$37.00	\$38.00	2.71%
SSS - Court Hire - Off Peak 12:00am to 5.00pm	Hour	Taxable	\$37.00	\$38.00	2.71%
SSS - Court Hire - Off Peak Shoulder 9.00pm to 12.00am	Hour	Taxable	\$40.00	\$41.50	3.77%
SSS - Court Hire - Peak (5.00pm pm to 9.00pm)	Hour	Taxable	\$56.00	\$57.50	2.67%
SSS - Meeting Room Hourly Rate	Hour	Taxable	\$37.00	\$38.00	2.71%
SSS - Multi Purpose Room Hourly Rate	Hour	Taxable	\$56.00	\$57.50	2.67%

INDOOR SPORTS FACILITIES - Visy Community Centre - Tier 2

Visy - 2 court daily rate	Hour	Taxable	\$710.00	\$731.50	3.03%
Visy - Court Hire - All other hours	Hour	Taxable	\$37.00	\$38.00	2.71%
Visy - Court Hire - Peak (5.00pm pm to 9.00pm)	Hour	Taxable	\$40.00	\$41.00	2.50%
Visy - Dance Studio - Hourly Rate	Hour	Taxable	\$23.50	\$24.50	4.26%
Visy - Junior Development/Training	Hour	Taxable	\$37.00	\$38.00	2.71%
Visy - Meeting Room - Hourly Rate	Hour	Taxable	\$37.00	\$38.00	2.71%

INDOOR SPORTS FACILITIES - Tatura Community Activity Centre - Tier 3

TCAC - Charge Room Hire - 6 Month Standard Fee- Change Room Pair - 1 Home + 1 Away	Season	Taxable	\$-	\$1,015.80	NEW
TCAC - Charge Room Hire - 6 Month Standard Fee- Change Room Pair - 2 Home + 2 Away	Season	Taxable	\$-	\$2,031.50	NEW

			2025/2026	2026/2027	
Description of Fees and Charges		GST Status	Fee Inc GST	Fee Inc GST	Variance (%)
TCAC - Hourly Rate - Tatura	Hour	Taxable	\$37.00	\$38.00	2.71%
TCAC - Meeting Room - Hourly Hire Rate	Hour	Taxable	\$37.00	\$38.00	2.71%
KIDSTOWN					
Area Booking (per hour)	Hour	Taxable	\$14.00	\$14.50	3.54%
Area Hire - Tier Four - Day Rate - P2	Day	Taxable	\$104.03	\$107.50	3.34%
Area Hire - Tier Four - Hourly - P2	Hour	Taxable	\$32.95	\$34.00	3.17%
Area Hire - Tier One - Day Rate - Dairy maze & Cafe veranda	Day	Taxable	\$39.00	\$40.50	3.86%
Area Hire - Tier One - Day Rate - P4	Day	Taxable	\$67.00	\$69.50	3.73%
Area Hire - Tier One - Hourly - Dairy maze & Cafe veranda	Hour	Taxable	\$13.80	\$14.20	2.95%
Area Hire - Tier One - Hourly - P4	Hour	Taxable	\$18.00	\$18.55	3.06%
Area Hire - Tier Three - Day Rate - Junction Shelter & Furphy Area	Day	Taxable	\$100.35	\$103.50	3.16%
Area Hire - Tier Three - Hourly - Junction Shelter & Furphy Area	Hour	Taxable	\$26.06	\$27.00	3.63%
Area Hire - Tier Two - Day Rate - P1 & Wagon Domain	Day	Taxable	\$72.10	\$74.50	3.33%
Area Hire - Tier Two - Hourly - P1 & Wagon Domain	Hour	Taxable	\$20.20	\$21.00	4.03%
Casual Entry	Visit	Taxable	Gold Coin Donation	Gold Coin Donation	
Disc Golf	Day	Taxable	\$5.30	\$5.50	3.73%
Event Booking - per event	Event	Taxable	\$70.00	\$72.50	3.57%
Events - Site Hire - Stales (per day)	Day	Taxable	\$132.65	\$137.00	3.28%
Events - Site Hire - Stales (per day) (Not for Profit)	Day	Taxable	\$69.00	\$71.50	3.60%
Events - Small Event Area	Event	Taxable	\$37.10	\$38.50	3.83%
Inflatable Arch (per day)	Day	Taxable	\$207.00	\$213.50	3.14%
Jan Maude Lawns - Large Event (additional hours)	Hour	Taxable	\$53.00	\$55.00	3.78%
Jan Maude Lawns - Large Event (max 4 hours)	Event	Taxable	\$663.10	\$683.50	3.07%
Jan Maude Lawns - Medium Event/ Fundraisers (additional hours)	Hour	Taxable	\$26.60	\$27.50	3.48%
Jan Maude Lawns - Medium Event/ Fundraisers (max 4 hours)	Event	Taxable	\$206.95	\$213.50	3.17%
Jan Maude Lawns - Small Event (additional hours)	Hour	Taxable	\$26.60	\$27.50	3.48%
Jan Maude Lawns - Small Event (max 4 hours)	Event	Taxable	\$79.65	\$82.50	3.61%
Munch and Crunch Rooms - Twin Room Hire (4 hour Hire)	Use	Taxable	\$244.00	\$251.50	3.07%
Munch and Crunch Rooms - Twin room hire (4 Hours Hire) - Registered Community group	Use	Taxable	\$196.35	\$202.50	3.14%
Munch and Crunch Rooms - Twin room hire (Per Day)	Day	Taxable	\$350.00	\$360.50	3.00%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
		GST Status			
Munch and Crunch Rooms - Twin room hire (Per Day) - Registered Community group	Day	Taxable	\$281.20	\$290.00	3.13%
Munch and Crunch Rooms - Twin room hire (Per Hour)	Hour	Taxable	\$70.00	\$72.50	3.57%
Munch and Crunch Rooms - Twin room hire (Per Hour) - Registered Community group	Hour	Taxable	\$56.00	\$58.00	3.57%
Munch or Crunch Rooms (4 hour Hire)	Use	Taxable	\$203.75	\$210.00	3.08%
Munch or Crunch Rooms (4 Hours Hire) - Registered Community group	Use	Taxable	\$164.50	\$169.50	3.04%
Munch or Crunch Rooms (Day Rate) - Registered Community group	Day	Taxable	\$218.50	\$225.50	3.20%
Munch or Crunch Rooms (Per Day)	Day	Taxable	\$281.20	\$290.00	3.13%
Munch or Crunch Rooms (Per Hour)	Hour	Taxable	\$58.40	\$60.50	3.58%
Munch or Crunch Rooms (Per Hour) - Registered Community group	Hour	Taxable	\$47.80	\$49.50	3.54%
Peppercorn gardens/Wagon domain - packaged areas - Large Event (additional hours)	Hour	Taxable	\$122.05	\$126.00	3.24%
Peppercorn gardens/Wagon domain - packaged areas - Large Event (max 4 hours)	Event	Taxable	\$535.80	\$552.00	3.02%
Peppercorn gardens/Wagon domain - packaged areas - Large Event (per day)	Day	Taxable	\$1,061.00	\$1,093.00	3.02%
Peppercorn gardens/Wagon domain/ Junction shelter - packaged areas - Major Event/Wedding (additional hours)	Hour	Taxable	\$132.65	\$137.00	3.28%
Peppercorn gardens/Wagon domain/ Junction shelter - packaged areas - Major Event/Wedding (max 4 hours)	Event	Taxable	\$864.70	\$891.00	3.04%
Peppercorn gardens/Wagon domain/ Junction shelter - packaged areas - Major Event/Wedding (per day)	Day	Taxable	\$1,273.00	\$1,311.50	3.02%
School Booking (per student)	Student	Taxable	\$2.00	\$2.00	0.00%
Wagon Domain - Large Events (additional hours)	Hour	Taxable	\$71.00	\$73.50	3.52%
Wagon Domain - Large Events (max 4 hours)	Event	Taxable	\$535.80	\$552.00	3.02%
Wagon Domain - Medium Event/ Fundraiser (additional hours)	Hour	Taxable	\$71.05	\$73.50	3.42%
Wagon Domain - Medium Event/ Fundraiser (max 4 hours)	Event	Taxable	\$191.00	\$197.00	3.14%
Wagon Domain - Small Event (per day)	Day	Taxable	\$79.65	\$82.50	3.61%
Wagon Domain - Small Event (per hour)	Hour	Taxable	\$21.20	\$22.00	3.79%

Strategic Planning and Sports Development

PARKS, SPORT & RECREATION - Sports Fields - Category 1 Facility

Deakin Reserve & Main Soccer Pitch

Junior AFL	Hour	Taxable	\$54.95	\$57.00	3.74%
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Description of Fees and Charges			2025/2026	2026/2027	
			Fee	Fee	Variance (%)
			Inc GST	Inc GST	
			GST Status		
Junior Cricket	Hour	Taxable	\$29.40	\$30.50	3.74%
Junior Netball	Hour	Taxable	\$6.55	\$6.75	3.19%
Junior Soccer	Hour	Taxable	\$23.05	\$24.00	4.15%
Junior Training	Hour	Taxable	\$6.45	\$6.70	3.92%
Seasonal Use - Junior AFL	Season	Taxable	\$1,719.00	\$1,771.00	3.02%
Seasonal Use - Junior Cricket	Season	Taxable	\$859.50	\$885.50	3.03%
Seasonal Use - Junior Soccer	Season	Taxable	\$865.50	\$891.50	3.00%
Seasonal Use - Senior AFL	Season	Taxable	\$8,594.50	\$8,852.50	3.00%
Seasonal Use - Senior Cricket	Season	Taxable	\$4,297.50	\$4,426.50	3.00%
Seasonal Use - Senior Soccer	Season	Taxable	\$4,324.00	\$4,454.00	3.01%
Senior AFL	Hour	Taxable	\$92.00	\$95.00	3.25%
Senior Cricket	Hour	Taxable	\$47.35	\$49.00	3.48%
Senior Netball	Hour	Taxable	\$24.85	\$26.00	4.65%
Senior Soccer	Hour	Taxable	\$37.00	\$38.50	4.04%

PARKS, SPORT & RECREATION - Sports Fields - Category 1 Facility - Synthetic Athletics Track

Synthetic Athletics Track

Casual User - Athletics - Annual	Hour	Taxable	\$437.00	\$450.50	3.09%
Casual User - Athletics - Hourly Rate	Hour	Taxable	\$90.50	\$24.95	-72.43%
Junior Training - Athletics	Hour	Taxable	\$10.30	\$10.65	3.42%
Senior Training - Athletics	Hour	Taxable	\$90.65	\$21.65	-76.15%
Shepparton Athletics Club	Hour	Taxable	\$43.75	\$45.50	4.00%
Shepparton Little Athletics Centre	Hour	Taxable	\$40.90	\$42.50	3.93%

PARKS, SPORT & RECREATION - Sports Fields - Category 2 Facility

John Riordan, Kialla Park Main Oval, Mooroopna Main Oval, Sports City Main Pitch 2 & Synthetic Multipurpose Fields, Tatura Park Western Oval, & Rumbalara

Junior AFL	Hour	Taxable	\$34.55	\$36.00	4.20%
Junior Cricket	Hour	Taxable	\$18.60	\$19.50	4.85%
Junior Hockey	Hour	Taxable	\$6.20	\$6.50	4.79%
Junior Soccer	Hour	Taxable	\$15.30	\$16.00	4.68%
Junior Training	Hour	Taxable	\$5.25	\$5.50	4.82%
Seasonal Use - Junior AFL	Season	Taxable	\$1,156.50	\$1,191.50	3.03%
Seasonal Use - Junior Cricket	Season	Taxable	\$622.50	\$641.50	3.05%
Seasonal Use - Junior Soccer	Season	Taxable	\$371.50	\$383.00	3.09%
Seasonal Use - Senior AFL/Umpires	Season	Taxable	\$5,785.00	\$5,959.00	3.01%
Seasonal Use - Senior Cricket	Season	Taxable	\$3,115.00	\$3,208.50	3.00%
Seasonal Use - Senior Soccer	Season	Taxable	\$1,857.00	\$1,913.00	3.02%
Senior AFL/Umpires	Hour	Taxable	\$56.95	\$59.00	3.61%
Senior Cricket	Hour	Taxable	\$30.70	\$32.00	4.23%
Senior Hockey	Hour	Taxable	\$30.60	\$32.00	4.57%
Senior Soccer	Hour	Taxable	\$24.39	\$25.50	4.56%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
PARKS, SPORT & RECREATION - Sports Fields - Category 3 Facility					
Frank Howley Oval, McGuire Oval, Vibert East, Vibert West and Sports City Multipurpose Fields 1 - 7 & Wanganui Oval					
Junior AFL	Hour	Taxable	\$19.40	\$20.00	3.06%
Junior Cricket	Hour	Taxable	\$14.10	\$14.55	3.20%
Junior Rugby	Hour	Taxable	\$8.30	\$8.55	3.05%
Junior Soccer	Hour	Taxable	\$9.60	\$10.00	4.00%
Junior Touch Football	Hour	Taxable	\$5.45	\$5.65	3.84%
Junior Training	Hour	Taxable	\$3.80	\$4.00	5.51%
Seasonal Use - Junior AFL	Season	Taxable	\$893.00	\$920.00	3.02%
Seasonal Use - Junior Cricket	Season	Taxable	\$478.50	\$493.00	3.03%
Seasonal Use - Junior Soccer	Season	Taxable	\$309.00	\$318.50	3.08%
Seasonal Use - Senior AFL	Season	Taxable	\$4,469.00	\$4,603.50	3.01%
Seasonal Use - Senior Cricket	Season	Taxable	\$2,394.50	\$2,466.50	3.01%
Seasonal Use - Senior Rugby	Season	Taxable	\$4,469.00	\$4,603.50	3.01%
Seasonal Use - Senior Soccer	Season	Taxable	\$1,547.50	\$1,594.00	3.00%
Senior AFL	Hour	Taxable	\$22.40	\$23.50	4.86%
Senior Cricket	Hour	Taxable	\$20.10	\$21.00	4.49%
Senior Rugby	Hour	Taxable	\$15.30	\$16.00	4.60%
Senior Soccer	Hour	Taxable	\$17.95	\$18.50	3.13%
Senior Touch Football	Hour	Taxable	\$10.95	\$11.50	5.13%

PARKS, SPORT & RECREATION - Sports Fields - Category 4 Facility

John Gray Oval, Leon Heath Oval, Bernie Trevaskis Oval, Pee Wee Young Oval, Jim McGregor Oval, Howley Oval 2, Kialla Park Oval 2, Kialla West Recreation Reserve, Victory Park Oval, Wilmot Road PS Oval & Chas Johnson Reserve

Junior AFL	Hour	Taxable	\$7.30	\$7.55	3.31%
Junior Cricket	Hour	Taxable	\$8.60	\$9.00	4.60%
Junior Soccer	Hour	Taxable	\$3.80	\$4.00	5.51%
Junior Training	Hour	Taxable	\$2.65	\$2.75	4.17%
Seasonal Use - Junior AFL	Season	Taxable	\$619.00	\$638.00	3.07%
Seasonal Use - Junior Cricket	Season	Taxable	\$371.50	\$383.00	3.09%
Seasonal Use - Junior Soccer	Season	Taxable	\$247.50	\$255.00	3.03%
Seasonal Use - Senior AFL	Season	Taxable	\$619.00	\$638.00	3.07%
Seasonal Use - Senior Cricket	Season	Taxable	\$371.50	\$383.00	3.09%
Seasonal Use - Senior Rugby	Hour	Taxable	\$619.00	\$638.00	3.07%
Seasonal Use - Senior Soccer	Season	Taxable	\$247.50	\$255.00	3.03%
Senior AFL	Hour	Taxable	\$16.75	\$17.50	4.53%
Senior Cricket	Hour	Taxable	\$17.95	\$18.50	3.19%
Senior Rugby	Hour	Taxable	\$12.50	\$13.00	4.05%
Senior Soccer	Hour	Taxable	\$12.45	\$13.00	4.32%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
PARKS, SPORT & RECREATION - Sports Fields - Major Events or Finals					
Commercial Use	Event	Taxable	By agreement	By agreement	
GVFL Extra Event Fee	Event	Taxable	\$933.00	\$961.00	3.00%
GVFL Prelim & Grand Final	Event	Taxable	\$7,462.50	\$7,686.50	3.00%
Major Event	Event	Taxable	By agreement	By agreement	
PARKS, SPORT & RECREATION - Sports Fields - School Use					
Sports Field Daily Hire	Day	Taxable	\$169.50	\$175.00	3.24%
Sports Field Hourly Hire	Hour	Taxable	\$28.20	\$29.50	4.64%
Synthetic Athletics Track - Daily Hire - Primary School - Daily Hire	Day	Taxable	\$198.00	\$204.00	3.03%
Synthetic Athletics Track - Daily Hire - Secondary School - Daily Hire	Day	Taxable	\$337.50	\$348.00	3.11%
PARKS, SPORT & RECREATION - Outdoor Sports Facilities Concessions (apply to Sports Fields and Hard courts only)					
Fair Access - Discount rate for new female teams - 80% discount first 3 years	Hour	Taxable	80% discount	80% discount	
Sports Development (per cent of rate to be paid)	Event	Taxable	20% of rate	20% of rate	
PARKS, SPORT & RECREATION - Large Sports Pavilions - Main Pavilion					
Change Rooms (Annual - 12 months)	Annual	Taxable	\$1,033.00	\$1,064.00	3.00%
Change Rooms (Daily)	Day	Taxable	\$97.50	\$100.50	3.07%
Change Rooms (Seasonal - 6 months)	Season	Taxable	\$516.50	\$532.50	3.10%
Full Pavilion Use (Annual - 12 months)	Annual	Taxable	\$1,301.00	\$1,340.50	3.04%
Full Pavilion Use (Seasonal - 6 months)	Season	Taxable	\$650.50	\$670.50	3.08%
Meeting Room Hire	Day	Taxable	\$25.15	\$26.00	3.46%
Sports Precinct Main Pavilion Function Space - Daily Hire (external users)	Day	Taxable	\$606.00	\$624.50	3.05%
Sports Precinct Main Pavilion Function Space - Hourly Hire (external users)	Day	Taxable	\$75.00	\$77.50	3.33%
PARKS, SPORT & RECREATION - Medium Sports Pavilions					
Small Pavilion, Murray Slee, Vibert Reserve, Princess Park, Deakin Reserve, Kialla Park & Wanganui					
Change Rooms (Annual - 12 months)	Annual	Taxable	\$483.00	\$497.50	3.00%
Change Rooms (Daily)	Day	Taxable	\$51.70	\$53.50	3.47%
Change Rooms (Seasonal - 6 months)	Season	Taxable	\$299.60	\$309.00	3.14%
Full Pavilion Use (Annual - 12 months)	Annual	Taxable	\$689.00	\$710.00	3.05%
Full Pavilion Use (Seasonal - 6 months)	Season	Taxable	\$344.50	\$355.00	3.05%
Meeting Room Hire	Hour	Taxable	\$22.50	\$23.50	4.45%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
PARKS, SPORT & RECREATION - Small Sports Pavilions					
Victory Park, Kialla West Recreation Reserve					
Full Pavilion Use (Annual - 12 months)	Annual	Taxable	\$306.00	\$315.50	3.11%
Full Pavilion Use (Seasonal - 6 months)	Season	Taxable	\$153.50	\$158.50	3.25%
Small Change Rooms (Daily)	Day	Taxable	\$22.10	\$23.00	4.08%
PARKS, SPORT & RECREATION - Sports Fields and Outdoor Courts Flood Lights Hourly Rate					
Cost Per Hour Competition Netball Court - 200 lux	Hour	Taxable	\$4.45	\$4.60	3.21%
Cost Per Hour Training Netball Court - 100 lux	Hour	Taxable	\$2.25	\$2.35	3.88%
Cost Per Lux AFL Size Field	LUX	Taxable	\$0.20	\$0.22	5.26%
Cost Per Lux Soccer Size Field	LUX	Taxable	\$0.15	\$0.16	7.14%
PARKS, SPORT & RECREATION - Sports Fields - Line Marking					
Sports Field Line Marking - Initial Set Out	Field	Taxable	\$332.00	\$342.00	3.01%
Standard Line Painting with Existing Set Out - Per Sports Field	Field	Taxable	\$166.00	\$171.00	3.01%
PARKS, SPORT & RECREATION - Deposits and Insurance					
Event Deposit/Bond	Event	Taxable	By agreement	By agreement	
Key Deposit (per key)	Key	Taxable	\$119.42	\$123.00	3.00%
Key Replacement	Key	Taxable	\$29.05	\$30.00	3.26%
PARKS, SPORT & RECREATION - Parks and Public Open Space					
Commercial Event	Event	Taxable	By agreement	By agreement	
Monthly Market Booking	Agreement	Taxable	By agreement	By agreement	
Private/Community Event	Event	Taxable	\$231.00	\$238.00	3.03%
PARKS, SPORT & RECREATION - Water Body					
Commercial Use	Event	Taxable	By agreement	By agreement	
Water Body Hire - Daily Use	Day	Taxable	\$169.00	\$174.50	3.25%
Water Body Hire - Hourly Use	Hour	Taxable	\$28.00	\$29.00	3.58%
Resource Recovery					
Resource Recovery					
WASTE MANAGEMENT - Cosgrove Landfill					
Asbestos - Domestic (Minimum Charge)	Visit	Taxable	\$45.50	\$47.00	3.31%
Asbestos - per tonne	Tonne	Taxable	\$325.00	\$348.92	3.00%
Industrial/Commercial	Tonne	Taxable	\$337.55	\$348.00	3.10%
Municipal Waste	Tonne	Taxable	\$232.45	\$239.50	3.04%
Prescribed Waste	Tonne	Taxable	\$488.00	\$503.00	3.07%
Regional Municipal Waste	Tonne	Taxable	\$256.58	\$264.50	3.09%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
GST Status					
WASTE MANAGEMENT - General					
Red Bin - Upsize	Bin	Taxable	\$66.00	\$68.00	3.03%
WASTE MANAGEMENT - Transfer Stations					
Domestic - 1/2 m3 (240L Bin)	Cubic Metre	Taxable	\$38.40	\$41.09	6.99%
Domestic - 3/4 m3	Cubic Metre	Taxable	\$57.60	\$61.63	7.01%
Domestic - Less 1/16 m3	Cubic Metre	Taxable	\$5.50	\$5.89	7.00%
Green - 1/16 m3	Cubic Metre	Taxable	\$3.10	\$3.34	7.80%
Green - 1/2 m3	Cubic Metre	Taxable	\$25.00	\$26.75	7.00%
Green - 1/4 m3 (240L bin)	Cubic Metre	Taxable	\$12.50	\$13.38	7.04%
Green - 1/8 m3 (120L bin)	Cubic Metre	Taxable	\$6.25	\$6.69	7.04%
Green - 3/4 m3	Cubic Metre	Taxable	\$37.50	\$40.12	6.98%
Mattress Base	Each	Taxable	\$-	\$38.26	NEW
Soft Furniture	Each	Taxable	\$37.71	\$40.35	7.00%
Tyre - Car/Motorbike contaminated	Each	Taxable	\$38.90	\$41.62	7.01%
Tyre - Light truck / 4WD	Each	Taxable	\$29.00	\$31.03	7.02%
Tyre - Light truck / 4WD (with rim)	Each	Taxable	\$35.40	\$37.88	7.02%
Tyre - Light truck / 4WD contaminated	Each	Taxable	\$40.00	\$42.80	7.01%
Tyre - Tractor (large over 1m) contaminated	Each	Taxable	\$482.10	\$515.85	7.00%
Tyre - Tractor (small up to 1m) contaminated	Each	Taxable	\$316.10	\$338.55	7.10%
Cardboard commercial (per cubic metre)	Cubic Metre	Taxable	\$10.00	\$10.70	7.04%
Commercial Concrete Waste	Cubic Metre	Taxable	\$50.50	\$54.03	6.99%
Commercial wood waste (per cubic metre)	Cubic Metre	Taxable	\$75.00	\$80.25	7.00%
Commercial/Industrial/Building/Demolition	Cubic Metre	Taxable	\$103.50	\$110.75	7.00%
Domestic Concrete Waste	Cubic Metre	Taxable	\$37.50	\$40.13	7.01%
Earthmoving	Cubic Metre	Taxable	\$26.00	\$27.82	6.98%
e-Waste - Air conditioners	Each	Taxable	\$27.01	\$28.90	7.01%
e-Waste - Computer (&accessories)	Each	Taxable	\$7.50	\$8.03	7.04%
e-Waste - Fridge/Freezer	Each	Taxable	\$28.50	\$30.49	6.99%
e-Waste - Monitors/TV/Laptop	Each	Taxable	\$4.00	\$4.28	6.87%
e-Waste - Printer - Large commercial	Each	Taxable	\$7.50	\$8.03	7.04%
e-Waste - Printer - Small domestic	Each	Taxable	\$4.00	\$4.28	6.87%
e-Waste - Solar Panels	Each	Taxable	\$25.00	\$26.75	7.00%
Garden Waste - 1m3	Cubic Metre	Taxable	\$50.00	\$53.49	7.00%
Gas bottle	Each	Taxable	\$25.00	\$26.75	7.00%
Handling Charge (per hour)	Hour	Taxable	\$106.00	\$113.42	7.01%
Mattress disposal (Transfer Stations)	Each	Taxable	\$35.75	\$38.26	7.02%
Municipal Waste - 1/4m3	0.25 Cubic Metre	Taxable	\$22.00	\$23.54	7.00%
Municipal Waste - 1/8m3 (120L bin)	Cubic Metre	Taxable	\$11.00	\$11.77	7.00%
Municipal Waste - 1m3	Cubic Metre	Taxable	\$87.93	\$94.09	7.01%
Plaster Waste	Cubic Metre	Taxable	\$32.51	\$34.78	7.01%
Polystyrene commercial (per cubic metre)	Cubic Metre	Taxable	\$68.50	\$73.29	7.00%
Recycled brick sales (commercial >3m3)	Cubic Metre	Taxable	\$50.00	\$53.49	7.00%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
			GST Status		
Recycled brick sales (Domestic <3m3)	Cubic Metre	Taxable	\$31.50	\$33.70	6.98%
Recycled concrete sales (commercial >3m3)	Cubic Metre	Taxable	\$37.50	\$40.13	7.01%
Recycled concrete sales (Domestic <3m3)	Cubic Metre	Taxable	\$29.50	\$31.57	7.01%
Rubber Excavation tracks/conveyor belts	Each	Taxable	\$287.00	\$307.09	7.00%
Tyre - Car/motorbike (clean)	Each	Taxable	\$10.40	\$11.12	6.98%
Tyre - Car/motorbike (with rim)	Each	Taxable	\$17.70	\$18.94	7.02%
Tyre - Forklift (large 0.45m to 0.6m)	Each	Taxable	\$92.00	\$98.44	6.99%
Tyre - Forklift (small to medium)	Each	Taxable	\$46.00	\$49.23	7.01%
Tyre - Tractor (large over 1m)	Each	Taxable	\$329.31	\$352.36	7.00%
Tyre - Tractor (small up to 1m)	Each	Taxable	\$163.49	\$174.93	7.00%
Tyre - Truck (clean)	Each	Taxable	\$35.85	\$38.36	7.00%
Tyre - Truck (with rim)	Each	Taxable	\$75.50	\$80.78	6.99%

Sustainable Development

Building, Planning and Compliance

Building Services

BUILDING

Demolition/Removal permits - Over \$10,000	Application	Taxable	\$-	\$893.50	NEW
Dependant Relative Unit - Removal/Re-errection - Over \$10,000	Application	Taxable	\$-	\$893.50	NEW
Restump/Underpinning permits - Over \$10,000	Application	Taxable	\$-	\$893.50	NEW
Demolition/Removal permits under \$10,000	Application	Taxable	\$541.00	\$557.50	3.05%
Dependant Relative Unit - Removal/Re-errection - under \$10,000	Application	Taxable	\$541.00	\$557.50	3.05%
Restump/Underpinning permits under \$10,000	Application	Taxable	\$541.00	\$557.50	3.05%

BUILDING - All other Classes + Applicable Levies

Fee for inspections associated with building works	Application	Taxable	\$162.00	\$167.00	3.09%
\$100,001 to \$500,000	Application	Taxable	By Quote	By Quote	
\$500,001 + 1	Application	Taxable	By Quote	By Quote	
\$60,001 to \$100,000	Application	Taxable	\$1,803.00	\$1,857.50	3.02%
Change of Use - 1 inspection	Application	Taxable	\$507.00	\$522.50	3.06%
Change of Use - 2 inspections	Application	Taxable	\$633.50	\$653.00	3.08%
Fee for all extra inspections other than those specified	Application	Taxable	\$162.00	\$167.00	3.09%
Illegal Commercial \$100,001 to \$500,000	Application	Taxable	By Quote	By Quote	
Illegal Commercial \$500,001 +	Application	Taxable	By Quote	By Quote	
Illegal Commercial \$60,001 to \$100,000	Application	Taxable	By Quote	By Quote	
Illegal Commercial Minimum fee to \$60,000	Application	Taxable	\$1,785.00	\$1,839.00	3.03%
Inspections for other Municipalities	Application	Taxable	\$244.00	\$251.50	3.07%
Minimum fee to \$60,000	Application	Taxable	\$1,159.50	\$1,194.50	3.02%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Miscellaneous - 3 inspections	Application	Taxable	\$796.00	\$820.00	3.01%
Miscellaneous - 4 inspections	Application	Taxable	\$867.00	\$893.50	3.06%

BUILDING - Class 1 Dwelling (Additions) + Applicable Levies

\$50,001 to \$100,000	Application	Taxable	\$971.50	\$1,001.00	3.04%
Greater than \$100,001	Application	Taxable	By Quote	By Quote	
Illegal Work Class 1a \$50,001 to \$100,000	Application	Taxable	\$1,275.00	\$1,642.00	28.78%
Illegal Work Class 1a Greater than \$100,001	Application	Taxable	By Quote	By Quote	
Illegal Work Class 1a Minimum fee up to \$50,000	Application	Taxable	\$-	\$1,313.50	NEW
Minimum fee up to \$50,000	Application	Taxable	\$886.00	\$913.00	3.05%
Minor Internal Alterations + Applicable Levies - minimum fee	Application	Taxable	\$574.00	\$591.50	3.05%

BUILDING - Class 1 Dwelling (New) + Applicable Levies

\$1,000,001 to \$1,125,000	Application	Taxable	\$5,738.50	\$5,911.00	3.01%
\$1,125,001 to \$1,250,000	Application	Taxable	\$6,376.00	\$6,567.50	3.00%
\$1,250,001 and above	Application	Taxable	By Quote	By Quote	
\$100,001 to \$125,000	Application	Taxable	\$1,567.00	\$1,614.50	3.03%
\$125,001 to \$150,000	Application	Taxable	\$1,881.50	\$1,938.00	3.00%
\$150,001 to \$200,000	Application	Taxable	\$2,133.00	\$2,197.00	3.00%
\$200,001 to \$250,000	Application	Taxable	\$2,317.00	\$2,387.00	3.02%
\$250,001 to \$325,000	Application	Taxable	\$2,508.00	\$2,583.50	3.01%
\$325,001 to \$500,000	Application	Taxable	\$2,883.00	\$2,969.51	3.00%
\$500,001 to \$625,000	Application	Taxable	\$3,188.00	\$3,284.00	3.01%
\$625,001 to \$750,000	Application	Taxable	\$3,825.50	\$3,940.50	3.01%
\$750,001 to \$875,000	Application	Taxable	\$4,463.00	\$4,597.00	3.00%
\$875,001 to \$1,000,000	Application	Taxable	\$5,101.00	\$5,254.50	3.01%
Building - Class 1 Dwellings - New + Applicable Levies - Multi-Unit Development - 2 Dwellings/Units	Application	Taxable	\$1,644.00	\$1,693.51	3.01%
Minimum fee up to \$100,000	Application	Taxable	\$1,369.00	\$1,410.50	3.03%
Re-erection of Dwelling - into Municipality	Application	Taxable	\$659.50	\$679.50	3.03%

BUILDING - Class 10a Out Buildings + Applicable Levies

\$10,001 to \$40,000	Application	Taxable	\$719.00	\$741.00	3.06%
\$5,001 to \$10,000	Application	Taxable	\$534.00	\$550.50	3.09%
Illegal Work Class 10a \$10,001 to \$40,000	Application	Taxable	\$1,150.50	\$1,185.50	3.04%
Illegal Work Class 10a \$5,001 to \$10,000	Application	Taxable	\$886.50	\$913.50	3.05%
Illegal Work Class 10a Over \$40,001	Application	Taxable	\$1,765.50	\$1,818.50	3.00%
Illegal Work Class 10a Under \$5,000	Application	Taxable	\$720.50	\$742.50	3.05%
Over \$40,001	Application	Taxable	\$1,442.50	\$1,486.00	3.02%
Under \$5,000	Application	Taxable	\$436.00	\$449.50	3.10%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
BUILDING - Front Fences on Corner Allotments					
Illegal Work 10b - Over \$5,001	Application	Taxable	\$811.00	\$835.51	3.02%
Illegal Work 10b - Under \$5,000	Application	Taxable	\$642.00	\$661.50	3.04%
Over \$5,001	Application	Taxable	\$492.00	\$507.00	3.05%
Under \$5,000	Application	Taxable	\$387.00	\$399.00	3.10%
BUILDING - Misc. Service Fees					
Resolution of Illegal Building Works Application - Commercial	Application	Taxable	\$-	\$2,100.00	NEW
Resolution of Illegal Building Works Application - Domestic	Application	Taxable	\$-	\$1,500.00	NEW
Temporary Occupancy Approval	Application	Taxable	\$-	\$251.50	NEW
Plan Retrieval (Copy or Permit/Plan) - GRACE Search - off Site - Building	Application	Taxable	\$29.17	\$27.50	-5.73%
Amendment / Variation to a Building Permit	Application	Taxable	\$135.50	\$140.00	3.32%
Amendment / Variation to a Building Permit - Major	Application	Taxable	By Quote	By Quote	
Amendment / Variation to a Building Permit - Minor	Application	Taxable	\$270.50	\$270.00	-0.19%
Assess the suitability of a relocated dwelling for transportation	Application	Taxable	\$369.50	\$381.00	3.11%
Building - Title Searches (as requested by Clients)	Application	Taxable	\$85.00	\$88.00	3.53%
Building - Title Searches (as requested by Clients) - Plan/Covenant Only	Application	Taxable	\$31.50	\$32.51	3.18%
Building Surveyor Report (Patron Calculations for licensed premises)	Application	Taxable	\$244.00	\$251.50	3.07%
Copy of Building Permits/Occupancy Permits/CFI (photocopying and file retrieval)	Application	Taxable	\$85.00	\$88.00	3.53%
Extension of Time for Building Permit	Application	Taxable	\$268.00	\$276.50	3.17%
Inspections on Lapsed Permits	Application	Taxable	\$162.00	\$167.00	3.09%
Partial Compliance (Regulation 608)	Application	Taxable	\$221.50	\$228.50	3.16%
Performance Assessment/Combined Allotment - Major	Application	Taxable	By Quote	By Quote	
Performance Assessment/Combined Allotment - Minor	Application	Taxable	\$360.50	\$371.50	3.05%
Place of Public Entertainment (POPE)	Application	Taxable	\$481.00	\$495.50	3.01%
Place of Public Entertainment (POPE) - Large	Application	Taxable	\$672.10	\$692.51	3.04%
Place of Public Entertainment (POPE) Less than 100 People	Application	Taxable	\$226.60	\$233.50	3.04%
Pool Compliance - Swimming Pool Spa Safety Barriers Inspection - Application	Application	Taxable	\$220.00	\$220.00	0.00%
POPE Late Fee - Charged if application lodged outside of specified time	Application	Taxable	\$330.00	\$358.25	8.56%
Prescribed Temporary Structure	Application	Taxable	\$244.00	\$251.50	3.07%
Project Housing Specification Booklets	Application	Taxable	\$24.00	\$25.00	4.17%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Retrieval of Commercial Plans (photocopying and file retrieval)	Application	Taxable	\$146.00	\$150.50	3.08%
Retrieval of House Plans (photocopying and file retrieval)	Application	Taxable	\$116.50	\$120.00	3.00%
Structure for Building Regulation Compliance Report from Council - Administration costs to produce a Building Regulation report	Application	Taxable	\$312.50	\$322.00	3.04%
Structure for Building Regulation Compliance Report from Council - Administrative cost to issue a letter stating illegal work can remain	Application	Taxable	\$68.50	\$71.01	3.66%
Structure for Building Regulation Compliance Report from Council - Further inspections to confirm any rectification works required and conducted under a Building Order	Application	Taxable	\$256.00	\$264.00	3.12%
Structure for Building Regulation Compliance Report from Council - Inspection to provide evidence for a Building Regulation compliance report	Application	Taxable	\$256.00	\$264.00	3.12%

BUILDING - Swimming Pools Compliance

\$5,001 to \$20,000	Application	Taxable	\$704.50	\$726.00	3.05%
Illegal Pools - Over \$20,000	Application	Taxable	\$1,222.00	\$1,259.01	3.03%
Illegal Pools - \$5,001 to \$20,000	Application	Taxable	\$1,023.50	\$1,054.50	3.03%
Illegal Pools - Under \$5,000 (minimum fee)	Application	Taxable	\$649.50	\$669.00	3.00%
Over \$20,000	Application	Taxable	\$839.00	\$864.50	3.04%
Under \$5,000 (minimum fee)	Application	Taxable	\$394.50	\$406.51	3.04%

BUILDING - Swimming Pool Regulations and Compliance

Decommissioned Pool Inspection	Application	Taxable	\$182.31	\$182.30	-0.01%
Swimming Pool and Spa Plan Retrieval	Application	Taxable	\$-	\$88.00	NEW
Pool Barrier Inspection 1st - including minor follow up	Application	Taxable	\$220.00	\$220.00	0.00%
Pool Barrier Inspection 2nd - Complex	Application	Taxable	\$220.00	\$220.00	0.00%

PLANNING

Full Copy Covenant/Plan Only	Each	Taxable	\$31.45	\$32.51	3.39%
Full copy Title Searches for Clients	Each	Taxable	\$85.00	\$88.00	3.56%
Objective Connect Re-Activation (2 weeks access)	Each	Taxable	\$36.09	\$37.50	3.90%
Plan Retrieval (Copy or Permit/Plan) - GRACE Search - off Site - Planning	Each	Taxable	\$28.33	\$29.50	4.16%
Pre application written advice	Each	Taxable	\$270.34	\$298.00	10.23%
Pre application written advice - Comprehensive	Each	Taxable	\$-	\$879.00	NEW
Pre application written advice - Detailed	Each	Taxable	\$-	\$592.00	NEW

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Printing and Copying A3 (Black & White)	Each	Taxable	\$1.19	\$1.50	25.93%
Printing and Copying A3 (Colour)	Each	Taxable	\$1.82	\$2.00	10.30%
Printing and Copying A4 (Black & White)	Each	Taxable	\$0.63	\$0.70	12.28%
Printing and Copying A4 (Colour)	Each	Taxable	\$1.19	\$1.50	25.93%
Request for Copies of Planning Permit and Plans	Each	Taxable	\$84.98	\$150.50	77.11%
Scanning - Plotter (per page)	Each	Taxable	\$5.01	\$5.00	0.00%
Scanning A4 and A3 (per page)	Each	Taxable	\$0.61	\$0.64	5.45%
USB Stick	Each	Taxable	\$18.02	\$17.27	-4.15%
Development Plan Application	Each	Taxable	\$408.22	\$420.50	3.01%
Extension of time to a permit 1st request	Each	Taxable	\$270.34	\$298.00	10.23%
Extension of time to a permit 2nd request	Each	Taxable	\$538.12	\$592.00	10.01%
Extension of time to a permit 3rd request or more	Each	Taxable	\$814.86	\$897.00	10.08%
Retrospective Permit – additional fees	Each	Taxable	Prescribed Fee plus 75%	Prescribed Fee plus 75%	
Whole Farm Application	Each	Taxable	\$408.22	\$420.50	3.01%
Secondary Consent (other than class 2,3,7, 8 & 9 applications)	Each	Taxable	\$814.86	\$897.00	10.08%
Secondary Consent for class 2,3,7, 8 & 9 applications	Each	Taxable	\$273.64	\$298.00	8.90%
Mail Out (per letter)	Each	Taxable	\$7.30	\$8.00	9.49%
Notice in Newspaper	Each	Taxable	Cost plus GST	Cost plus GST	
Public Notice - Sign Erection Fee	Each	Taxable	\$453.20	\$497.01	9.67%
Sign on Site	Each	Taxable	\$29.80	\$31.00	4.02%

PLANNING - Applications to amend Planning Permit Applications

Minor Amendments to Planning Permits	Application	Non-Taxable	By Quote1	By Quote1	
Permit Application for More than one Class - Amendments	Application	Non-Taxable	By Quote2	By Quote2	

"1 For minor amendments to a permit where the cost of work applicable to the amendment is less than \$10,000, the fee will be reduced to 13.5 fee units regardless of the original application class. Applicants may be asked to verify the cost of works.

2 The sum of The highest of the fees which would have applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made."

PLANNING - Other Fees

57A Amend application prior to or after notice - Amendment to a permit	Application	Non-Taxable	By Quote3	By Quote3	
Combined application to amend permit	Application	Taxable	By Quote3	By Quote3	
Combined permit and planning scheme amendment	Application	Taxable	By Quote3	By Quote3	
Combined permit application	Application	Taxable	By Quote3	By Quote3	

3 The sum of the highest of the fees which would have applied if separate applications were made and 50% of the other fees which would have applied if separate applications were made.

PLANNING - Planning Permit Applications

Permit Application for More than one Class	Application	Non-Taxable	By Quote4	By Quote4	
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Description of Fees and Charges	GST Status	2025/2026	2026/2027	Variance (%)
		Fee Inc GST	Fee Inc GST	

4 The sum of The highest of the fees which would have applied if separate applications were made; and 50% of each of the other fees which would have applied if separate applications were made.

Support and Compliance

LOCAL LAWS - Impounded items

Impounded Heavy Vehicle - release fee	Vehicle	Taxable	Cost plus GST	Cost plus GST	
Impounded Item/Goods - Towing	Item	Taxable	Cost plus GST	Cost plus GST	
Impounded Item/Goods - release	Item	Taxable	\$126.50	\$130.50	3.17%
Impounded vehicles - release	Vehicle	Taxable	\$454.50	\$468.50	3.08%
Impounded vehicles - Towing	Vehicle	Taxable	\$194.00	\$200.00	3.10%
Impounded vehicles - Towing Heavy Vehicle	Vehicle	Taxable	Cost plus GST	Cost plus GST	
Sale of impounded vehicles - Burnt Out	Vehicle	Taxable	\$65.00	\$67.00	3.08%
Sale of impounded vehicles - Standard	Vehicle	Taxable	\$194.00	\$200.00	3.10%

LOCAL LAWS - Permits

Asset Inspection (Including Crossing and other asset etc)	Application	Taxable	\$135.50	\$334.00	146.50%
Licence Transfer Fee - (Outdoor Dining, ADV, GFD, IT etc)	Permit	Taxable	\$-	\$123.50	NEW
Grass Slashing/Mowing (Carried Out by Contractors) following Notice	Permit	Taxable	Cost plus GST	Cost plus GST	
Itinerant Trader - Application to Amend Permit/Plan Fee	Application	Taxable	\$119.43	\$123.50	3.41%
Itinerant Trader Application Fee	Application	Taxable	\$119.43	\$123.50	3.41%
Itinerant Trader Full Year	Permit	Taxable	\$834.70	\$860.00	3.03%
Itinerant Trader Power Charge Per Day	Day	Taxable	\$8.70	\$9.50	9.23%
Itinerant Trader Seasonal Permit (6 months)	Permit	Taxable	\$556.46	\$573.50	3.06%
Itinerant Trader Single Day	Permit	Taxable	\$84.67	\$123.50	45.86%
Itinerant Trader Weekend Trade (Fri-Sun Only)	Permit	Taxable	\$695.56	\$716.50	3.01%
Licence Renewal Late Fee	Permit	Taxable	\$55.00	\$65.20	18.54%
Local Law - Permit - Display of Sign on Council Land	Permit	Taxable	\$119.45	\$123.50	3.39%
Local Law - Permit - Naturestrip Alteration	Permit	Taxable	\$119.45	\$123.50	3.39%
Local Law Asset Protection Bond	Permit	Non-Taxable	\$5,665.00	\$6,000.00	5.91%
Local Law Asset Protection Bond Other (eg Commercial, Industrial etc)	Permit	Non-Taxable	As determined based on cost of works	As determined based on cost of works	
Local Law Asset Protection Permit Fee	Permit	Taxable	\$400.00	\$412.50	3.12%
Local Law Permits - General - Application Fee	Permit	Taxable	\$119.45	\$123.50	3.41%
Local Law Permits - General - Permit Fee	Permit	Taxable	\$119.45	\$123.50	3.41%
Local Laws Infringement - 1 Penalty Unit	Penalty Unit	Non-Taxable	\$100.00	\$100.00	0.00%

			2025/2026	2026/2027	
Description of Fees and Charges			Fee	Fee	Variance (%)
	GST Status		Inc GST	Inc GST	
Local Laws Infringement - 2 Penalty Unit	Penalty Unit	Non-Taxable	\$200.00	\$200.00	0.00%
Local Laws Infringement - 3 Penalty Unit	Penalty Unit	Non-Taxable	\$300.00	\$300.00	0.00%
Local Laws Infringement - 4 Penalty Unit	Penalty Unit	Non-Taxable	\$400.00	\$400.00	0.00%
Local Laws Infringement - 5 Penalty Unit	Penalty Unit	Non-Taxable	\$500.00	\$500.00	0.00%
Permit - Consumption of Liquor Permit – Power Charge Per Day	Permit	Taxable	\$8.70	\$9.50	9.23%
Permit - Consumption of Liquor Permit – Power Charge Per Day - Council Facility - under 50 people	Permit	Taxable	\$9.20	\$9.50	3.10%
Permit - Consumption of Liquor Permit – Seasonal Permit (6 months)	Permit	Taxable	\$556.45	\$573.50	3.06%
Permit - Consumption of Liquor Permit – Seasonal Permit (6 months) - Council Facility - under 50 people	Permit	Taxable	\$278.25	\$286.61	3.00%
Permit - Event Permit – Full Year	Permit	Taxable	\$834.70	\$860.00	3.03%
Permit - Event Permit – Full Year - Council Facility - under 50 people	Permit	Taxable	\$417.35	\$429.85	2.99%
Permit - Event Permit – Power Charge Per Day	Permit	Taxable	\$8.70	\$9.50	9.23%
Permit - Event Permit – Power Charge Per Day - Council Facility - under 50 people	Permit	Taxable	\$9.20	\$9.50	3.10%
Permit - Event Permit Fee – One off	Permit	Taxable	\$556.45	\$573.50	3.06%
Permit - Event Permit Fee – One off - Council Facility - under 50 people	Permit	Taxable	\$59.70	\$65.20	9.21%
Permit - Event Permit Fee– Seasonal Permit (6 months)	Permit	Taxable	\$556.45	\$573.50	3.06%
Permit - Event Permit Fee– Seasonal Permit (6 months)- Council Facility - under 50 people	Permit	Taxable	\$278.25	\$286.60	3.00%
Permit - Event Permit –Weekend Trade (Fri-Sun Only)	Permit	Taxable	\$695.55	\$716.50	3.01%
Permit - Event Permit –Weekend Trade (Fri-Sun Only)- Council Facility - under 50 people	Permit	Taxable	\$347.80	\$358.25	3.01%
Permit -Consumption of Liquor Permit – Full Year	Permit	Taxable	\$834.70	\$860.00	3.03%
Permit -Consumption of Liquor Permit – Full Year - Council Facility - under 50 people	Permit	Taxable	\$417.35	\$429.85	2.99%
Permit -Consumption of Liquor Permit – Weekend Trade (Fri-Sun Only)	Permit	Taxable	\$695.55	\$716.50	3.01%
Permit -Consumption of Liquor Permit –Weekend Trade (Fri-Sun Only)- Council Facility - under 50 pp	Permit	Taxable	\$347.80	\$358.25	3.01%
Permit Late Fee - Charged if application lodged outside of specified time	Permit	Taxable	\$330.00	\$358.25	8.56%
Permits - Advertising sign (per year)	Permit	Taxable	\$119.45	\$123.50	3.41%
Permits - Busking	Permit	Taxable	\$63.30	\$65.20	3.01%
Permits - Consumption of Liquor Application Fee	Permit	Taxable	\$119.45	\$123.50	3.41%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Permits - Consumption of Liquor Application Fee - Council Facility - under 50 people	Permit	Taxable	\$63.30	\$62.50	-1.27%
Permits - Event Permit Application Fee	Permit	Taxable	\$119.45	\$123.50	3.41%
Permits - Event Permit Application Fee- Council Facility - under 50 people	Permit	Taxable	\$63.30	\$62.50	-1.27%
Permits - Goods on display - Street advertising (per year)	Permit	Taxable	\$119.45	\$123.50	3.41%
Permits - Outdoor Dining Application to Amend Permit/Plan Fee	Permit	Taxable	\$119.45	\$123.50	3.41%
Permits - Outdoor Dining Licenced	Permit	Taxable	\$765.15	\$788.50	3.05%
Permits - Outdoor Dining Unlicensed	Permit	Taxable	\$394.20	\$406.51	3.13%
Permits - Summary Offences Act - Fireworks	Permit	Taxable	\$119.45	\$123.50	3.41%
Permits - Temporary Camping	Permit	Taxable	\$649.15	\$669.00	3.06%
Permits - Temporary Camping- Council Facility - under 50 people	Permit	Taxable	\$323.61	\$358.25	10.36%
Schedule 13 Permit to Burn	Permit	Taxable	\$119.45	\$123.50	3.41%
Site Clearing (Carried Out by Contractors) following Notice	Permit	Taxable	Cost plus GST	Cost plus GST	

PARKING - Temporary Parking Permits

Temporary Parking Permit - by agreement	Permit	Taxable	By Quote	By Quote	
Per Day - Temporary Parking Permit	Day	Taxable	\$32.45	\$33.50	3.22%
Per Month - Temporary Parking Permit	Month	Taxable	\$528.65	\$545.00	3.09%
Per Week - Temporary Parking Permit	Week	Taxable	\$132.15	\$136.50	3.28%
Per Year - Temporary Parking Permit	Year	Taxable	\$3,182.75	\$3,278.50	3.01%

PARKING - On Street Parking (per bay)

Parking Ticket Machine (per hour)	Hour	Taxable	\$1.50	\$1.50	0.00%
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PARKING - Permits

1 Month Parking Permit (designated car parks) - Business Parking Permit	Permit	Taxable	\$78.75	\$81.50	3.52%
6 Month Parking Permit (designated car parks) - Business Parking Permit	Permit	Taxable	\$416.30	\$429.00	3.05%
Annual Parking Permit (designated car parks) - Business Parking Permit	Permit	Taxable	\$787.85	\$811.50	3.00%
Annual Parking Permit (for Outdoor Dining) - Off-Street Free - Per Space	Permit	Taxable	\$1,545.00	\$1,591.50	3.01%
Annual Parking Permit (for Outdoor Dining) - On-Street Paid - Per Space	Permit	Taxable	\$3,090.00	\$3,183.00	3.01%

			2025/2026	2026/2027	
Description of Fees and Charges		GST Status	Fee Inc GST	Fee Inc GST	Variance (%)
Economic Development					
Events					
<i>SHEPPARTON SHOWGROUNDS **May be varied subject to commercial agreements</i>					
Lost lock / chain / padlock fee	Lock	Taxable	\$-	\$120.00	NEW
Shepparton Showgrounds full venue minus McIntosh Centre - Commercial	Day	Taxable	\$-	\$3,500.00	NEW
Shepparton Showgrounds full venue minus McIntosh Centre - Community	Day	Taxable	\$-	\$2,315.00	NEW
Shepparton Showgrounds - Acoustic Curtain Hire, Including Set Up	Day	Taxable	\$324.50	\$334.50	3.08%
Shepparton Showgrounds - Bump in/out days (COMMERCIAL)	Day	Taxable	\$334.00	\$344.50	3.14%
Shepparton Showgrounds - Bump in/out days (COMMUNITY)	Day	Taxable	\$223.00	\$230.00	3.14%
Shepparton Showgrounds - Circus Bookings (EVENT DAY)	Day	Taxable	\$726.50	\$748.50	3.03%
Shepparton Showgrounds - Circus Bookings (NON-EVENT DAY)	Day	Taxable	\$557.00	\$574.00	3.05%
Shepparton Showgrounds - Full venue (COMMERCIAL)	Day	Taxable	\$4,668.00	\$4,808.50	3.01%
Shepparton Showgrounds - Full venue (COMMUNITY)	Day	Taxable	\$3,115.75	\$3,209.50	3.01%
Shepparton Showgrounds - Full Venue excluding MPP (COMMERCIAL)	Day	Taxable	\$3,342.00	\$3,442.51	3.01%
Shepparton Showgrounds - Full Venue excluding MPP (COMMUNITY)	Day	Taxable	\$2,008.50	\$2,069.00	3.01%
Shepparton Showgrounds - Grandstand Function Room	Day	Taxable	\$307.50	\$317.00	3.09%
Shepparton Showgrounds - Hard Stand Driving Events (COMMERCIAL)	Day	Taxable	\$557.00	\$574.00	3.05%
Shepparton Showgrounds - Hard Stand Driving Events (COMMUNITY)	Day	Taxable	\$504.00	\$519.50	3.08%
Shepparton Showgrounds - Hard Stand Static Use (COMMERCIAL)	Day	Taxable	\$557.00	\$574.00	3.05%
Shepparton Showgrounds - Hard Stand Static Use (COMMUNITY)	Day	Taxable	\$307.50	\$317.00	3.09%
Shepparton Showgrounds - High Street grassed area	Day	Taxable	\$223.00	\$230.00	3.14%
Shepparton Showgrounds - Light tower, per unit per night	Unit Per Night	Taxable	\$55.50	\$57.50	3.61%
Shepparton Showgrounds - Lost Key Replacement	Key	Taxable	\$53.00	\$55.00	3.78%
Shepparton Showgrounds - McIntosh Centre Foyer Only (COMMUNITY)	Day	Taxable	\$419.00	\$432.00	3.10%
Shepparton Showgrounds - McIntosh Centre Full Facility (COMMUNITY)	Day	Taxable	\$912.50	\$940.01	3.01%
Shepparton Showgrounds - McIntosh Centre Kitchen Only (COMMUNITY)	Day	Taxable	\$257.00	\$265.00	3.11%
Shepparton Showgrounds - McIntosh Centre Main Room & Foyer (COMMUNITY)	Day	Taxable	\$742.50	\$765.00	3.03%

Description of Fees and Charges		GST Status	2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Shepparton Showgrounds - McIntosh Foyer Only (COMMERCIAL)	Day	Taxable	\$673.50	\$694.00	3.04%
Shepparton Showgrounds - McIntosh Full Facility (COMMERCIAL)	Day	Taxable	\$1,336.50	\$1,377.00	3.03%
Shepparton Showgrounds - McIntosh Kitchen Only (COMMERCIAL)	Day	Taxable	\$334.00	\$344.50	3.14%
Shepparton Showgrounds - McIntosh Main Room & Foyer (COMMERCIAL)	Day	Taxable	\$1,114.00	\$1,147.50	3.01%
Shepparton Showgrounds - McIntosh Main Room (COMMERCIAL)	Day	Taxable	\$717.50	\$739.50	3.07%
Shepparton Showgrounds - McIntosh Main Room (COMMUNITY)	Day	Taxable	\$449.50	\$463.00	3.00%
Shepparton Showgrounds - Multi Purpose Pavilion Full Space (COMMERCIAL)	Day	Taxable	\$2,281.00	\$2,349.50	3.00%
Shepparton Showgrounds - Multi Purpose Pavilion Full Space (COMMUNITY)	Day	Taxable	\$1,751.00	\$1,804.00	3.03%
Shepparton Showgrounds - Multi Purpose Pavilion Full Space New User (COMMERCIAL)	Day	Taxable	\$1,326.00	\$1,366.00	3.02%
Shepparton Showgrounds - Multi Purpose Pavilion Full Space New User (COMMUNITY)	Day	Taxable	\$960.00	\$989.00	3.02%
Shepparton Showgrounds - Multi Purpose Pavilion Half Space (COMMERCIAL)	Day	Taxable	\$1,443.00	\$1,486.50	3.01%
Shepparton Showgrounds - Multi Purpose Pavilion Half Space (COMMUNITY)	Day	Taxable	\$1,082.00	\$1,114.50	3.00%
Shepparton Showgrounds - Multi Purpose Pavilion Half Space New User (COMMERCIAL)	Day	Taxable	\$832.50	\$857.51	3.00%
Shepparton Showgrounds - Multi Purpose Pavilion Half Space New User (COMMUNITY)	Day	Taxable	\$557.00	\$574.00	3.05%
Shepparton Showgrounds - Multi Purpose Pavilion Third Space (COMMUNITY)	Day	Taxable	\$780.00	\$803.50	3.01%
Shepparton Showgrounds - Multi Purpose Pavilion Third Space New User (COMMERCIAL)	Day	Taxable	\$525.00	\$541.00	3.05%
Shepparton Showgrounds - Multi Purpose Pavilion Third Space New User (COMMUNITY)	Day	Taxable	\$387.00	\$399.00	3.10%
Shepparton Showgrounds - Open Space Full Arena (COMMERCIAL)	Day	Taxable	\$1,220.00	\$1,257.00	3.03%
Shepparton Showgrounds - Open Space Full Arena (COMMUNITY)	Day	Taxable	\$843.50	\$869.00	3.02%
Shepparton Showgrounds - Open Space Half Arena (COMMERCIAL)	Day	Taxable	\$721.50	\$743.50	3.05%
Shepparton Showgrounds - Open Space Half Arena (COMMUNITY)	Day	Taxable	\$482.50	\$497.00	3.00%
Shepparton Showgrounds - Portable grandstand, per unit per event	Unit Per Event	Taxable	\$55.50	\$57.50	3.61%
Shepparton Showgrounds - Sports Field 5 - Junior Training - Lights (Per Hour)	Hour	Taxable	\$52.50	\$54.51	3.81%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Shepparton Showgrounds - Sports Field 5 - Junior Training - No Lights (Per Hour)	Hour	Taxable	\$23.50	\$24.50	4.26%
Shepparton Showgrounds - Sports Field 5 - Senior Training - Lights (Per Hour)	Day	Taxable	\$64.00	\$66.00	3.13%
Shepparton Showgrounds - Sports Field 5 - Senior Training - No Lights (Per Hour)	Hour	Taxable	\$35.00	\$36.50	4.27%

TATURA PARK - Indoor Arena

Tatura Park - Indoor Arena per day	Day	Taxable	\$530.50	\$546.50	3.02%
Tatura Park - Indoor Arena per half day	Half Day	Taxable	\$292.00	\$301.00	3.09%
Tatura Park - Indoor Arena per night warm up	Night	Taxable	\$173.50	\$179.00	3.17%
Tatura Park - Per Hour Casual Hire	Hour	Taxable	\$85.00	\$88.00	3.53%

TATURA PARK - Associated Fees

Tatura Park – Bump In/Bump Out (Per Day)	Day	Taxable	\$109.50	\$113.00	3.19%
Tatura Park – Lost Key Replacement	Key	Taxable	\$53.00	\$55.00	3.78%
Tatura Park - Lost Rake Fee	Each	Taxable	\$58.50	\$60.50	3.42%
Tatura Park - Lost Shovel Fee	Each	Taxable	\$58.50	\$60.50	3.42%
Tatura Park – Lost Table Fee	Each	Taxable	\$53.00	\$70.00	32.09%
Tatura Park – Lost Wheelbarrow Fee	Each	Taxable	\$327.00	\$337.00	3.06%
Tatura Park – Onsite Contractor (Per Hour)	Hour	Taxable	\$63.50	\$70.00	10.24%
Tatura Park – Toilet Cleaning (Per Hour)	Hour	Taxable	\$63.50	\$70.00	10.24%
Tatura Park – Venue Cleaning (Per Hour)	Hour	Taxable	\$63.50	\$70.00	10.24%

TATURA PARK - Camping

Tatura Park - Camping - Powered Site (per day)	Day	Taxable	\$24.50	\$25.50	4.09%
Tatura Park - Camping - Unpowered Site (per day)	Day	Taxable	\$19.00	\$20.00	5.27%

TATURA PARK - Measuring stand per day

Tatura Park - Measuring stand (per day)	Day	Taxable	\$169.50	\$175.00	3.24%
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TATURA PARK - Outdoor Eastern Oval

Tatura Park - Eastern Oval (Per Day in conjunction with Indoor/Outdoor Arena)	Day	Taxable	\$268.00	\$276.50	3.17%
Tatura Park - Eastern Oval (Per Day)	Day	Taxable	\$414.00	\$426.50	3.02%
Tatura Park - Eastern Oval Meeting Room (Per day)	Day	Taxable	\$131.00	\$135.00	3.06%
Tatura Park - Portable Grandstand Seating (Per Seat, Per day)	Seat Per Day	Taxable	\$92.00	\$95.00	3.25%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
TATURA PARK - Outdoor Sand Arena					
Tatura Park - Outdoor Sand Arena (Per Day if used in conjunction with Indoor Arena/Eastern Oval)	Day	Taxable	\$268.00	\$276.50	3.17%
Tatura Park - Outdoor Sand Arena (Per Day)	Day	Taxable	\$429.50	\$442.50	3.03%
Tatura Park - Outdoor Sand Arena (Per Hour - Casual Hire)	Hour	Taxable	\$69.50	\$72.00	3.59%
TATURA PARK - Stables					
Tatura Park - Stables - Stable Cleaning (per stable)	Stable	Taxable	\$106.00	\$110.00	3.78%
Tatura Park - Stables (Per stable, Day Rate)	Day	Taxable	\$12.50	\$13.00	4.05%
Tatura Park - Stables (Per stable, Overnight Rate)	Day	Taxable	\$25.50	\$26.50	3.93%
TATURA PARK - Wilson Hall					
Tatura Park - Wilson Hall Casual Rental (Per day)	Day	Taxable	\$217.50	\$224.50	3.22%
Tatura Park - Wilson Hall Kitchen Only (per day)	Day	Taxable	\$87.55	\$90.50	3.35%
EVENT EQUIPMENT					
Event Equipment – Bollard/Base Replacement	Each	Taxable	\$53.00	\$55.00	3.78%
Event Equipment – Cable Guard Replacement	Each	Taxable	\$132.50	\$137.01	3.40%
VICTORIA PARK LAKE - Open Grass Space					
Victoria Park Lake Open Grass Space - commercial event	Day	Taxable	\$-	\$550.00	NEW
Victoria Park Lake Open Grass Space - private / community event	Day	Taxable	\$-	\$235.00	NEW
VICTORIA PARK LAKE - Water Body					
Victoria Park Lake Water Body Hire - Annual Use	Season	Taxable	\$1,530.50	\$1,576.50	3.01%
Victoria Park Lake Water Body Hire - Seasonal Use	Season	Taxable	\$765.00	\$788.00	3.01%
VICTORIA PARK LAKE - Western Park					
Victoria Park Lake - Western Park - commercial	Day	Taxable	\$-	\$175.00	NEW
Victoria Park Lake - Western Park - community	Day	Taxable	\$-	\$120.00	NEW

Description of Fees and Charges	GST Status		2025/2026	2026/2027	Variance (%)
			Fee Inc GST	Fee Inc GST	

Tourism

TOURISM - MoovingArt					
Mooving Art - "Sponsor an existing art cow" annual sponsorship	Year	Taxable	\$732.00	\$754.00	3.01%
Mooving Art - "Sponsor an existing art cow" six month rate	6 Months	Taxable	\$366.00	\$377.00	3.01%
Mooving Art - hire of existing art cow - Commercial rate (per day)	Day	Taxable	\$58.50	\$61.00	4.27%
Mooving Art - hire of existing art cow - Community rate (per day)	Day	Taxable	\$35.00	\$37.00	5.72%
Mooving Art - Hire of promotional white cow - commercial rate (per day)	Day	Taxable	\$93.50	\$97.00	3.74%
Mooving Art - Hire of promotional white cow - commercial rate (per week)	Week	Taxable	\$248.00	\$256.00	3.23%
Mooving Art - Hire of promotional white cow - community rate (per day)	Day	Taxable	\$62.50	\$65.00	4.00%
Mooving Art - Hire of promotional white cow - community rate (per week)	Week	Taxable	\$159.00	\$164.00	3.14%

TOURISM - Visitor Information Centre

Tour Guide - Commercial Tour Groups (Per Hour)	Hour	Taxable	\$85.00	\$88.00	3.53%
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Business and Industry Development

BUSINESS CENTRE - Office Rental Per month - Established Business Rate

These fees apply to the initial licence period of 12 months, after which increased fees will apply, up to a maximum of 7% each year

Suite 17 - Established Rate	Month	Taxable	\$-	\$930.00	NEW
Shed 1 - Established Rate	Month	Taxable	\$802.00	\$826.50	3.05%
Shed 2 - Established Rate	Month	Taxable	\$802.00	\$826.50	3.05%
Shed 3/4 - Established Rate	Month	Taxable	\$1,284.00	\$1,323.00	3.04%
Shed 5 - Established Rate	Month	Taxable	\$1,284.00	\$1,323.00	3.04%
Shed 6 - Established Rate	Month	Taxable	\$1,284.00	\$1,323.00	3.04%
Suite 1 - Established Rate	Month	Taxable	\$969.00	\$998.50	3.04%
Suite 10 - Established Rate	Month	Taxable	\$793.00	\$817.00	3.03%
Suite 11 - Established Rate	Month	Taxable	\$440.00	\$453.50	3.07%
Suite 12 - Established Rate	Month	Taxable	\$440.00	\$453.50	3.07%
Suite 13 - Established Rate	Month	Taxable	\$705.00	\$726.50	3.05%
Suite 14 - Established Rate	Month	Taxable	\$793.00	\$817.00	3.03%
Suite 15 - Established Rate	Month	Taxable	\$793.00	\$817.00	3.03%
Suite 16 - Established Rate	Month	Taxable	\$1,056.00	\$1,088.00	3.03%
Suite 2 - Established Rate	Month	Taxable	\$1,056.00	\$1,088.00	3.03%
Suite 22 - Established Rate	Month	Taxable	\$770.00	\$793.50	3.05%
Suite 23 - Established Rate	Month	Taxable	\$705.00	\$726.50	3.05%
Suite 5 - Established Rate	Month	Taxable	\$617.00	\$636.00	3.08%
Suite 6 - Established Rate	Month	Taxable	\$969.00	\$998.50	3.04%
Suite 7 - Established Rate	Month	Taxable	\$792.00	\$816.00	3.03%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Suite 8 - Established Rate	Month	Taxable	\$881.00	\$907.50	3.01%
Suite 9 - Established Rate	Month	Taxable	\$793.00	\$817.00	3.03%

BUSINESS CENTRE - Office Rental Per month - Incubator Rate

These fees apply to the initial licence period of 3 years, after which the established business rates will apply

Carrowong Room - Incubato	Month	Taxable	\$-	\$1,415.00	NEW
Suite 17 - Incubator	Month	Taxable	\$-	\$828.00	NEW
Shed 1 - Incubator Rate	Month	Taxable	\$677.00	\$697.50	3.03%
Shed 2 - Incubator Rate	Month	Taxable	\$677.00	\$697.50	3.03%
Shed 3/4 - Incubator Rate	Month	Taxable	\$1,085.00	\$1,118.00	3.04%
Shed 5 - Incubator Rate	Month	Taxable	\$1,085.00	\$1,118.00	3.04%
Shed 6 - Incubator Rate	Month	Taxable	\$1,085.00	\$1,118.00	3.04%
Suite 1 - Incubator Rate	Month	Taxable	\$841.00	\$866.50	3.03%
Suite 10 - Incubator Rate	Month	Taxable	\$689.00	\$710.00	3.05%
Suite 11 - Incubator Rate	Month	Taxable	\$382.00	\$393.50	3.01%
Suite 12 - Incubator Rate	Month	Taxable	\$382.00	\$393.50	3.01%
Suite 13 - Incubator Rate	Month	Taxable	\$613.00	\$631.50	3.02%
Suite 14 - Incubator Rate	Month	Taxable	\$689.00	\$710.00	3.05%
Suite 15 - Incubator Rate	Month	Taxable	\$689.00	\$710.00	3.05%
Suite 16 - Incubator Rate	Month	Taxable	\$918.00	\$946.00	3.05%
Suite 2 - Incubator Rate	Month	Taxable	\$918.00	\$946.00	3.05%
Suite 22 - Incubator Rate	Month	Taxable	\$660.00	\$680.00	3.03%
Suite 23 - Incubator Rate	Month	Taxable	\$613.00	\$631.50	3.02%
Suite 5 - Incubator Rate	Month	Taxable	\$537.00	\$553.50	3.07%
Suite 6 - Incubator Rate	Month	Taxable	\$841.00	\$866.50	3.03%
Suite 7 - Incubator Rate	Month	Taxable	\$689.00	\$710.00	3.05%
Suite 8 - Incubator Rate	Month	Taxable	\$766.00	\$789.00	3.00%
Suite 9 - Incubator Rate	Month	Taxable	\$689.00	\$710.00	3.05%

BUSINESS CENTRE - Venue Hire

Office Hire (hourly rate)	Hour	Taxable	\$-	\$60.50	NEW
University Examinations (minimum hire 1 student)	Day	Taxable	\$-	\$145.00	NEW
Replacement office key	Occurrence	Taxable	\$-	\$35.00	NEW
Board Room - Full Day	Day	Taxable	\$187.00	\$193.00	3.21%
Board Room - Full Day (Licensee rate)	Day	Taxable	\$93.00	\$96.00	3.22%
Board Room - Half Day (Licensee rate)	Half Day	Taxable	\$56.00	\$58.00	3.57%
Board Room - Half Day (Morning/ Afternoon)	Half Day	Taxable	\$113.00	\$117.00	3.53%
Catering - Tea and Coffee (per head)	Head	Non-Taxable	\$4.00	\$4.50	12.50%
Direct Debit Dishonour Fee	Occurrence	Taxable	\$18.00	\$19.00	5.56%
Establishment Fee	Lease	Taxable	\$227.00	\$234.00	3.09%
Kingfisher Room - Full Day	Day	Taxable	\$140.00	\$145.00	3.58%
Kingfisher Room - Half Day (morning/ afternoon)	Half Day	Taxable	\$80.00	\$83.00	3.74%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Lost Security Card	Card	Taxable	\$23.00	\$35.00	52.18%
Meeting Room Large - Full Day	Day	Taxable	\$140.00	\$145.00	3.58%
Meeting Room Large - Half Day (morning/ afternoon)	Half Day	Taxable	\$80.00	\$83.00	3.74%
Meeting Room Small (three people)	Day	Taxable	\$80.00	\$83.00	3.74%
NBN (per month)	Month	Taxable	\$57.00	\$59.00	3.51%
Photocopying/Scanning	Page	Taxable	\$0.50	\$0.60	22.22%
Training Room - Full Day	Day	Taxable	\$261.00	\$270.00	3.45%
Training Room - Full Day (Licensee rate)	Day	Taxable	\$131.00	\$135.00	3.06%
Training Room - Half Day	Half Day	Taxable	\$188.00	\$194.00	3.19%
Training Room - Half Day (Licensee rate)	Half Day	Taxable	\$94.00	\$97.00	3.19%
Virtual Tenancy	Month	Taxable	\$198.00	\$204.00	3.03%

BUSINESS CENTRE - Regional Sponsored Migration Scheme

Processing of Regional Sponsored Migration Visa	Application	Taxable	\$582.00	\$599.50	3.01%
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Environment

Animal Management

ANIMALS - Cat Registration Fees - Effective 9 April 2026

Pro Rata Reduced Fee - Normal *Conditions Apply. New Registrations Only	Each	Non-Taxable	\$10.00	\$10.00	0.00%
Pro Rata Reduced Fee - Pensioner *Conditions Apply. New Registrations Only	Each	Non-Taxable	\$5.00	\$5.00	0.00%
Pro Rata Standard Fee - Normal *Conditions Apply. New Registrations Only	Each	Non-Taxable	\$30.00	\$30.00	0.00%
Pro Rata Standard Fee - Pensioner *Conditions Apply. New Registrations Only	Each	Non-Taxable	\$15.00	\$15.00	0.00%
Animal Registration Refund Administration Fee - Pro Rata excluding State Government Levy (DAA 15(3))	Each	Taxable	\$30.00	\$31.00	3.34%
Animal Registration Register Certificate Fee (Each) (DAA.s18(3)(b))	Each	Taxable	\$5.00	\$6.00	19.78%
Animal Registration Register Inspection Fee (DAA.s18(2)(b))	Each	Taxable	\$99.99	\$105.00	5.01%
Microchipped and desexed Cat under 6 months of age	Each	Non-Taxable	Exempt from paying Registration Fees	Exempt from paying Registration Fees	
Reduced Fee - animal adopted from Animal Shelter or Pound (Registered Domestic Animal Business) within 28 days (Initial registration only)	Each	Non-Taxable	\$8.00	\$14.00	75.00%
Reduced Fee - Domestic Animals Act 1994 Registration Schedule Column 2 applies	Each	Non-Taxable	\$54.00	\$56.00	3.70%

Description of Fees and Charges		GST Status	2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Reduced Fee - Foster Carer (Initial registration period only)	Each	Non-Taxable	\$8.00	\$8.00	0.00%
Reduced Fee - Pensioner	Each	Non-Taxable	\$27.00	\$28.00	3.70%
Replacement Tag	Each	Non-Taxable	\$10.00	\$10.50	5.00%
Standard Fee - Normal	Each	Non-Taxable	\$162.00	\$168.00	3.70%
Standard Fee - Pensioner	Each	Non-Taxable	\$80.00	\$84.00	5.00%

"Reduced Fee if one of the following apply

* Desexed

* 10 years of age or over

* Registered with an applicable organisation, if their owners are members of a applicable organisation with which the cats are registered

* Kept for breeding by the proprietor of a domestic animal business conducted on registered premises."

ANIMALS - Dog Registration Fees - Effective 9 April 2026

Pro Rata Reduce Fee - Normal *Conditions Apply. New Registrations only.	Each	Non-Taxable	\$10.00	\$10.00	0.00%
Pro Rata Reduce Fee - Pensioner *Conditions Apply. New Registrations only.	Each	Non-Taxable	\$5.00	\$5.00	0.00%
Pro Rata Standard Fee - Normal *Conditions Apply. New Registrations only.	Each	Non-Taxable	\$30.00	\$30.00	0.00%
Pro Rata Standard Fee - Pensioner *Conditions Apply. New Registrations only.	Each	Non-Taxable	\$15.00	\$15.00	0.00%
Animal Registration Refund Administration Fee - Pro Rata excluding State Government Levy (DAA 15(3))	Each	Taxable	\$30.00	\$31.00	3.34%
Animal Registration Register Certificate Fee (Each) (DAA.s18(3)(b))	Each	Taxable	\$5.00	\$6.00	19.78%
Animal Registration Register Inspection Fee (DAA.s18(2)(b))	Each	Taxable	\$100.00	\$105.00	4.99%
Declared Dangerous dog (Guard dog) - no discounts apply	Each	Non-Taxable	\$162.00	\$168.00	3.70%
Declared Dangerous, Menacing or Restricted Breed dog (other than Guard dog) - no discounts apply	Each	Non-Taxable	\$340.00	\$360.00	5.88%
Guide Dog or Assistance Dog	Each	Non-Taxable	Exempt from paying Registration Fees	Exempt from paying Registration Fees	
Microchipped Dog under 6 months of age	Each	Non-Taxable	Exempt from paying Registration Fees	Exempt from paying Registration Fees	
Reduced Fee - animal adopted from Animal Shelter or Pound (Registered Domestic Animal Business) within 28 days (Initial registration only)	Each	Non-Taxable	\$8.00	\$14.00	75.00%
Reduced Fee - Domestic Animals Act 1994 Registration Schedule Column 2 applies	Each	Non-Taxable	\$54.00	\$56.00	3.70%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Reduced Fee - Foster Carer (Initial registration period only)	Each	Non-Taxable	\$8.00	\$8.00	0.00%
Reduced Fee - Pensioner	Each	Non-Taxable	\$27.00	\$28.00	3.70%
Replacement Tag	Each	Non-Taxable	\$10.00	\$10.50	5.00%
Standard Fee - Normal	Each	Non-Taxable	\$162.00	\$168.00	3.70%
Standard Fee - Pensioner	Each	Non-Taxable	\$80.00	\$84.00	5.00%

"Reduced Fee if one of the following apply

* Desexed

* 10 years of age or over

* Permanently identified in the prescribed manner (Game Management Authority)

* Kept or used as or being trained to be farm working dogs

* Have undergone dog obedience training provided by or on behalf of an approved dog obedience training organisation

* Registered with an applicable organisation, if the owners are members of the applicable organisation with which the dogs are registered

* Kept for breeding by the proprietor of a domestic animal business conducted on registered premises"

ANIMALS - Animal Shelter/Pound Fees

Adoption - Additional Vet Costs	Each	Taxable	Cost plus GST	Cost plus GST	
Ranger Transport (After Hours Fee + Transport Costs) (subject to management approval)	Each	Taxable	\$200.00	\$206.00	3.00%
Adoption - Small Animal (eg: Rabbit, Guinea Pig)	Each	Taxable	\$20.00	\$22.00	10.01%
Adoption Cat (1 Year - 7 Years and available for adoption over 4 weeks, events and campaigns)	Each	Taxable	\$60.01	\$62.00	3.32%
Adoption Cat (1 Year - 7 Years)	Each	Taxable	\$110.00	\$115.00	4.55%
Adoption Cat (6-12 Months)	Each	Taxable	\$160.00	\$165.00	3.13%
Adoption Cat (7+ Years and available for adoption over 4 weeks, events and campaigns)	Each	Taxable	\$30.00	\$30.00	0.00%
Adoption Cat (7+ Years)	Each	Taxable	\$55.00	\$57.00	3.64%
Adoption Cat (Up to 6 Months)	Each	Taxable	\$180.00	\$185.00	2.77%
Adoption Dog (6 Months - 7 Years)	Each	Taxable	\$400.00	\$415.00	3.75%
Adoption Dog (6 Months -7 Years, available for adoption over 4 weeks, events and campaigns)	Each	Taxable	\$220.00	\$227.00	3.18%
Adoption Dog (7+ Years and available for adoption over 4 weeks, events and campaigns)	Each	Taxable	\$65.00	\$67.00	3.08%
Adoption Dog (7+ Years)	Each	Taxable	\$110.00	\$120.00	9.09%
Adoption Dog (Under 6 months and not small breed (10+kg)	Each	Taxable	\$520.00	\$560.00	7.69%
Adoption Dog (Under 6 months and small breed (1-10kg)	Each	Taxable	\$640.00	\$660.00	3.12%
Grooming - At Shelter - per 15 minutes	Each	Taxable	\$30.00	\$31.00	3.34%
Livestock - Impound at Saleyards	Each	Taxable	Cost plus GST plus 25% admin fee	Cost plus GST plus 25% admin fee	

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Livestock - Impound Costs (Ranger costs, transport, vets, sustenance, assistance)	Each	Taxable	Cost including GST + 25% admin fee	Cost including GST + 25% admin fee	
Livestock - NLIS Ear Tagging (per head)	Each	Taxable	Cost plus GST plus 25% admin fee	Cost plus GST plus 25% admin fee	
Livestock - Tender/Sale	Each	Taxable	Tender/Bid + GST above reserve	Tender/Bid + GST above reserve	
Livestock - Transport	Each	Taxable	Cost including GST + 25% admin fee	Cost including GST + 25% admin fee	
Ranger Fee for Cat Trapping Program - per week	Week	Taxable	\$300.00	\$310.00	3.33%
Ranger Transport of dog or cat (Business Hours Fee + Transport Costs (subject to Management Approval))	Each	Taxable	\$65.00	\$67.00	3.08%
Surrender/Euthanasia Fee	Each	Taxable	\$50.00	\$55.00	10.01%
Vet Care - After Hours (incl: Assessments, hospitalisation, procedures, medicines, Vaccinations, spot on, worming, transport, staff and supplies)	Each	Taxable	Cost including GST + 35% (admin and on call costs)	Cost including GST + 35% (admin and on call costs)	
Vet Care - Business Hours (incl: Assessments, hospitalisation, procedures, medicines, Vaccinations, spot on, worming, transport, staff and supplies)	Each	Taxable	Cost including GST + 25% (admin costs)	Cost including GST + 25% (admin costs)	
Vet Care - Long Term Assessment and Health Plan	Each	Taxable	\$160.00	\$165.00	3.13%
Vet Care - Microchipping - Impounded Animal	Each	Taxable	\$80.00	\$83.00	3.74%
Vet Care - Microchipping - Ranger Proactive	Each	Taxable	\$-	\$50.00	NEW

ANIMALS - Animal Shelter/Pound Fees - Fee Per Day

Daily Fee - Dog or Cat - after first 1 full day	Day	Taxable	\$33.00	\$34.00	3.03%
Daily Fee - Large animal - per head (horse, cattle)	Head Per Day	Taxable	\$50.00	\$51.00	2.00%
Daily Fee - Medium animal - per head (sheep, goat, pig)	Head Per Day	Taxable	\$22.00	\$23.00	4.55%

ANIMALS - Animal Shelter/Pound Fees - Release Fee

After Hours Release (subject to management approval)	Head	Taxable	\$250.00	\$260.00	4.00%
Release Fee - Cattle (per head)	Head	Taxable	\$110.00	\$114.00	3.64%
Release Fee - Horse (per head)	Head	Taxable	\$270.00	\$280.00	3.71%
Release Fee - Registered Dog or Cat - Second visit	Head	Taxable	\$100.00	\$105.00	4.99%

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Release Fee - Registered Dog or Cat - Second visit - Pensioner	Head	Taxable	\$50.00	\$52.00	4.00%
Release Fee - Registered DOG OR CAT - Third or subsequent offence	Head	Taxable	\$130.00	\$134.00	3.08%
Release Fee - Registered DOG OR CAT - Third or subsequent offence - Pensioner	Head	Taxable	\$65.00	\$67.00	3.08%
Release Fee - Unregistered Animal - Dog or Cat	Head	Taxable	\$130.00	\$134.00	3.08%
Release Fee - Unregistered Animal - Dog or Cat - Pensioner	Head	Taxable	\$65.00	\$67.00	3.08%

ANIMALS - Permits

Birds Livestock (Lifetime of Animal)	Permit	Taxable	\$100.00	\$103.00	3.00%
Extra Animal Permit (Lifetime of Animal)	Permit	Taxable	\$100.00	\$103.00	3.00%

ANIMALS - Premise Registrations - Domestic Animal Act 1994

Animal Boarding Establishments	Registration	Taxable	\$360.50	\$372.00	3.19%
Animal Shelter (other than Council operated facility)	Registration	Taxable	\$360.50	\$372.00	3.19%
Breeding Establishment (per 5 animals over 3 months of age, male or female)	Registration	Taxable	\$360.50	\$372.00	3.19%
Dog Training Establishments	Registration	Taxable	\$360.50	\$372.00	3.19%
Pet Shops	Registration	Taxable	\$360.50	\$372.00	3.19%

Environmental Health

HEALTH - Registered Premises

Class 2 - Food Premises Not for Profit/ Community Group applications for new/ change of ownership received after 1 October. Certificate of Registration expires 31/12/2027	Registration	Non-Taxable	\$-	\$505.00	NEW
Class 2 - Food Vehicle and Temporary Food Stalls, applications for new/change of ownership received after 1 October. Certificate of Registration expires 31/12/2027	Registration	Non-Taxable	\$-	\$505.00	NEW
Class 2 - Food Vehicle Not for Profit/ Community Group annual registration and applications for new/change of ownership between 1/7/2026 - 30/9/2026 and 1/1/2027 - 30/6/2027	Registration	Non-Taxable	\$-	\$405.00	NEW
Class 2 - Food Vehicle Not for Profit/ Community Group applications for new/ change of ownership received after 1 October. Certificate of Registration expires 31/12/2027	Registration	Non-Taxable	\$-	\$505.00	NEW
Class 3 - Food Premises Not for Profit/ Community Group applications for new/ change of ownership received after 1 October. Certificate of Registration expires 31/12/2027	Registration	Non-Taxable	\$-	\$205.00	NEW

Description of Fees and Charges	GST Status	2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)	
Class 3 - Food Vehicle Not for Profit/ Community Group annual registration and applications for new/change of ownership between 1/7/2026 - 30/9/2026 and 1/1/2027 - 30/6/2027	Registration	Non-Taxable	\$-	\$164.00	NEW
Class 3 - Food Vehicle Not for Profit/ Community Group applications for new/change of ownership received after 1 October. Certificate of Registration expires 31/12/2027	Registration	Non-Taxable	\$-	\$205.00	NEW
Class 3 - Food Vehicle, Temporary Food Stalls, Water Carters and Vending Machines applications for new/change of ownership received after 1 October 2026. Certificate of Registration expires 31/12/2027	Registration	Non-Taxable	\$-	\$382.00	NEW
Class 3 & 3A - Food Premises Not for Profit/Community Group annual registration and applications for new/change of ownership between 1/7/2026 - 30/9/2026 and 1/1/2027 - 30/6/2027	Registration	Non-Taxable	\$-	\$164.00	NEW
Class 3A - Food & Accommodation combined (B&B and accommodation establishments with breakfast only) applications for new and transfer/change of ownership received after 1 October 2026. Certificate of Registration expires 31/12/2027	Registration	Non-Taxable	\$-	\$560.00	NEW
Health Premises - New and transfer of registration fee of Renewable Beauty & Pools received after 1 October 2026. Certificate of Registration expires 31/12/2027	Registration	Non-Taxable	\$-	\$205.00	NEW
Prescribed Accommodation only (more than 5 people accommodated) applications for new and transfer of registration received after 1 October 2026. Certificate of Registration expires 31/12/2027	Registration	Non-Taxable	\$-	\$382.00	NEW
Registered Premises Transfer Inspection Fee - Caravan Park	Registration	Non-Taxable	\$-	\$412.00	NEW
Class 1 - annual registration and applications for new/change of ownership between 1/7/2026 - 30/9/2026 and 1/1/2027 - 30/6/2027	Registration	Non-Taxable	\$785.00	\$809.00	3.06%
Class 2 - annual registration and applications for new/change of ownership between 1/7/2026 - 30/9/2026 and 1/1/2027 - 30/6/2027	Registration	Non-Taxable	\$785.00	\$809.00	3.06%
Class 3 and 3A - annual registration and applications for new/change of ownership between 1/7/2026 - 30/9/2026 and 1/1/2027 - 30/6/2027	Registration	Non-Taxable	\$302.00	\$312.00	3.15%
Class 1 - Additional fee per FTE food handler employee >5	Registration	Non-Taxable	\$31.00	\$32.00	3.23%

Description of Fees and Charges		GST Status	2025/2026	2026/2027	Variance (%)
			Fee Inc GST	Fee Inc GST	
Class 2 - Additional fee per FTE food handler employee >5	Registration	Non-Taxable	\$31.00	\$32.00	3.23%
Class 3 - Additional fee per FTE food handler employee >5	Registration	Non-Taxable	\$30.00	\$31.00	3.33%
Food description chane - Second follow up Food Sampling Non-Compliance	Sample	Taxable	Cost plus GST plus 10% admin fee	Cost plus GST plus 10% admin fee	
Class 1 - Food Act Maximum Fee	Registration	Non-Taxable	\$5,633.00	\$5,802.00	3.00%
Class 2 - Food Act Maximum Fee	Registration	Non-Taxable	\$5,633.00	\$5,802.00	3.00%
Class 3A - Food & Accommodation combined (B&B and accommodation establishments with breakfast only) annual registration and applications for new and transfer/change of ownership between 1/7/2026 - 30/9/2026 and 1/1/2027 - 30/6/2027	Registration	Non-Taxable	\$435.00	\$449.00	3.22%
Class 1 - Food Premises applications for new/change of ownership received on/ after 1 October. Registration expires 31/12/2027	Registration	Non-Taxable	\$981.00	\$1,010.00	3.01%
Class 2 - Food Premises applications for new/change of ownership received on/after 1 October. Registration expires 31/12/2027 (15 month registration)	Registration	Non-Taxable	\$981.00	\$1,010.00	3.01%
Class 3 and 3A - Food Premises applications for new/change of ownership received on/after 1 October. Registration expires 31/12/2027 (15 month registration)	Registration	Non-Taxable	\$378.00	\$390.00	3.04%
Food Company Export Certificates	Certificate	Taxable	\$55.00	\$57.00	3.64%
Class 2 - Food Premises Not for Profit/ Community Group annual registration and applications for new/change of ownership between 1/7/2026 - 30/9/2026 and 1/1/2027 - 30/6/2027	Registration	Non-Taxable	\$393.00	\$405.00	3.05%
Class 2 - Food Vehicle and Temporary Food Stalls, including Shepparton Show traders annual registration and applications for new/change of ownership between 1/7/2026 - 30/9/2026 and 1/1/2027 - 30/6/2027	Registration	Non-Taxable	\$393.00	\$405.00	3.05%
Class 3 - Food Vehicle, Temporary Food Stalls, Water Carters, Vending Machines, including Shepp Show annual registration and applications for new/change of ownership between 1/7/2026 - 30/9/2026 and 1/1/2027 - 30/6/2027	Registration	Non-Taxable	\$297.00	\$306.00	3.03%
Class 2 - Temporary Food Stall one off / event only	Registration	Non-Taxable	\$110.00	\$114.00	3.64%
Class 3 - Temporary Food Stall one off / event only	Registration	Non-Taxable	\$60.00	\$62.00	3.33%

HEALTH - Food Act

Registered Premises Non-compliance inspections	Inspection	Taxable	\$300.00	\$310.00	3.33%
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Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
			GST Status		
HEALTH - Public Health & Wellbeing Act					
Hairdresser & low risk services - One-off registration	Registration	Non-Taxable	\$239.00	\$250.00	4.60%
Health Premises (Renewable Beauty and pools) annual registrations and applications for new/transfers of registrations received between 1/7/2026 - 30/9/2026 and 1/1/2027 - 30/6/2027	Registration	Non-Taxable	\$159.00	\$164.00	3.14%
Prescribed Accommodation only (more than 5 people accommodated) annual registration and applications for new/transfer of registration between 1/7/2026 - 30/9/2026 and 1/1/2027 - 30/6/2027	Registration	Non-Taxable	\$297.00	\$306.00	3.03%
HEALTH - Immunisation costs to visit businesses					
Immunisation Catch up program and uploading overseas records to AIR	Records	Taxable	\$-	\$60.00	NEW
Immunisation Business Visits - Base Fee/ hour - businesses 10 or more people	Visit	Taxable	\$150.00	\$155.00	3.34%
Immunisation Record Retrievals not available on AIR, and Requests for Immunisation History Statements	Records	Taxable	\$37.00	\$39.00	5.38%
Vaccinations - Boostrix	Vaccination	Taxable	\$55.00	\$55.00	0.00%
Vaccinations - Flu	Vaccination	Taxable	\$20.00	\$20.00	0.00%
HEALTH - Syringe Containers (Businesses Only)					
1.8L Syringe container purchase and disposal	Container	Taxable	\$14.00	\$15.00	7.15%
HEALTH - Septic Tank Permits					
Septic Tank Plan Retrieval fee	Records	Taxable	\$37.00	\$39.00	5.38%
Statutory Fees and Charges (Fees and Charges set by a statute)					
The Victorian Government sets Fee Units. 1 July 2025 to 30 June 2026 are specified in Gazette Number S245 dated 22 May 2025. 1 July 2026 to 30 June 2027 are specified in Gazette Number S234 dated 5 May 2026.	FEE UNIT		\$16.81	\$17.27	2.74%

Description of Fees and Charges	GST Status	2025/2026	2026/2027	Variance (%)
		Fee Inc GST	Fee Inc GST	
The Victorian Government sets Penalty Units. 1 July 2025 to 30 June 2026 are specified in Gazette Number S245 dated 22 May 2025. 1 July 2026 to 30 June 2027 are specified in Gazette Number S234 dated 5 May 2026.	PENALTY UNIT	\$203.51	\$209.10	2.75%

CORPORATE SERVICES

Corporate Governance

Governance

CORPORATE SERVICES

Freedom of Information Requests (Application Fee)	Each	Non-Taxable	\$33.60	\$34.50	2.68%
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Finance and Rates

Rates and Valuations

CORPORATE SERVICES

Land Information Certificate (Per Rates Assessment)	Rates Assessment	Non-Taxable	FEE UNITS: 1.82	FEE UNITS: 1.82	
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Infrastructure

Project Delivery and Assets

Development Team

WORKS - Works within Road Reserve Permits

Major Works - Works conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at any time is more than 50kph where works exceeds 8.5 square metres	Fee Unit	Non-Taxable	FEE UNITS: 43.10	FEE UNITS: 43.10	
Major Works - Works conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at any time is not more than 50kph where works exceeds 8.5 square metres	Fee Unit	Non-Taxable	FEE UNITS: 23.50	FEE UNITS: 23.50	
Major Works - Works not conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at any time is more than 50kph where work exceeds 8.5 square metres. Works conducted on Nature Strip.	Fee Unit	Non-Taxable	FEE UNITS: 23.50	FEE UNITS: 23.50	
Major Works - Works not conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at any time is not more than 50kph where works exceeds 8.5 square metres	Fee Unit	Non-Taxable	FEE UNITS: 6.00	FEE UNITS: 6.00	

Description of Fees and Charges	GST Status		2025/2026	2026/2027	Variance (%)
			Fee Inc GST	Fee Inc GST	
Minor Works - Works conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at any time is more than 50kph where work is less than 8.5 square metres	Fee Unit	Non-Taxable	FEE UNITS: 9.30	FEE UNITS: 9.30	
Minor Works - Works conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at any time is not more than 50kph where work is less than 8.5 square metres	Fee Unit	Non-Taxable	FEE UNITS: 9.30	FEE UNITS: 9.30	
Minor Works - Works not conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at any time is more than 50kph where works is less than 8.5 square metres	Fee Unit	Non-Taxable	FEE UNITS: 6.00	FEE UNITS: 6.00	
Minor Works - Works not conducted on any part of the roadway, shoulder or pathway on Municipal, or Non Arterial State Road where maximum speed limit at any time is not more than 50kph where works is less than 8.5 square metres	Fee Unit	Non-Taxable	FEE UNITS: 9.30	FEE UNITS: 9.30	

Sustainable Development
Building, Planning and Compliance
Building Services

BUILDING					
Building above or Below certain facilities	Application	Non-Taxable	FEE UNITS: 19.61	FEE UNITS: 19.61	
Building on designated land	Application	Non-Taxable	FEE UNITS: 19.61	FEE UNITS: 19.61	
Building over easement vested in Council (additional legal and administrative costs may apply if an agreement is required)	Application	Non-Taxable	FEE UNITS: 19.61	FEE UNITS: 19.61	
Construction of building in land liable to flooding	Application	Non-Taxable	FEE UNITS: 19.61	FEE UNITS: 19.61	
Installation of Soil and Waste disposal reticulation system in unsewered area or construction of a building over an existing reticulation system in an unsewered area	Application	Non-Taxable	FEE UNITS: 19.61	FEE UNITS: 19.61	
Lodgement Fee	Each	Non-Taxable	FEE UNITS: 8.23	FEE UNITS: 8.23	
Point of Discharge of Stormwater	Application	Non-Taxable	FEE UNITS: 14.17	FEE UNITS: 14.17	
Precaution over Street (Hoarding)	Application	Non-Taxable	FEE UNITS: 19.90	FEE UNITS: 19.90	
Projections beyond Street alignment	Application	Non-Taxable	FEE UNITS: 19.90	FEE UNITS: 19.90	

BUILDING - Misc. Service Fees

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Application for Floor Level Relaxation	Application	Non-Taxable	FEE UNITS: 19.61	FEE UNITS: 19.61	
Council Report and Consent x 1 Report	Application	Non-Taxable	FEE UNITS: 27.45	FEE UNITS: 27.45	
Council Report and Consent x 2 Reports	Application	Non-Taxable	FEE UNITS: 27.45 x 2	FEE UNITS: 27.45 x 2	
Council Report and Consent x 3 Reports	Application	Non-Taxable	FEE UNITS: 27.45 x 3	FEE UNITS: 27.45 x 3	
Council Report and Consent x 4 Reports	Application	Non-Taxable	FEE UNITS: 27.45 x 4	FEE UNITS: 27.45 x 4	
Demolition Report and Consent - Section 29A	Application	Non-Taxable	FEE UNITS: 5.75	FEE UNITS: 5.75	
Flooding/Floor Level, Planning/Siting Requirements, Bushfire Prone Area, Termites, Gust Speed, Land Drainage, (PBS requested)	Application	Non-Taxable	FEE UNITS: 3.19 x 2	FEE UNITS: 3.19 x 2	
Legal point of discharge (PBS requested)	Application	Non-Taxable	FEE UNITS: 14.17	FEE UNITS: 14.17	
Non-Siting Council Consent and Report	Application	Non-Taxable	FEE UNITS: 19.61	FEE UNITS: 19.61	

BUILDING - Lodging of documents - S30 of the Act (Reg. 2.16)

Beyond 10 Years	Application	Non-Taxable	FEE UNITS: 3.19	FEE UNITS: 3.19	
Preceding 10 Years	Application	Non-Taxable	FEE UNITS: 3.19	FEE UNITS: 3.19	

Support and Compliance

BUILDING - Swimming Pool Regulations and Compliance

FAIL TO PAY CBC FEE AT TIME OF LODGEMENT - 147X(3)	Infringement	Non-Taxable	PENALTY UNITS: 2.00	PENALTY UNITS: 2.00	
MUST HAVE BARRIER IN PLACE - 147C	Infringement	Non-Taxable	PENALTY UNITS: 2.00	PENALTY UNITS: 2.00	
Council Records Search Fee	Application	Non-Taxable	FEE UNITS: 3.19	FEE UNITS: 3.19	
Failure to comply with Barrier Improvement Notice (Form 25) under 147ZC	Infringement	Non-Taxable	PENALTY UNITS: 2.00	PENALTY UNITS: 2.00	
Failure to Lodge Pool Barrier Compliance Certificate - by specified date under 147V(1)	Infringement	Non-Taxable	PENALTY UNITS: 2.00	PENALTY UNITS: 2.00	
Failure to Lodge Pool Barrier non-Compliance Certificate - by specified date under 147ZJ(4)	Infringement	Non-Taxable	PENALTY UNITS: 2.00	PENALTY UNITS: 2.00	
Failure to Register under 147L(2), 147M(2), 147N(2) and 147O(2)	Infringement	Non-Taxable	PENALTY UNITS: 2.00	PENALTY UNITS: 2.00	
Fee Lodgement of pool barrier compliance certificate - Every 4 Years	Application	Non-Taxable	FEE UNITS: 1.38	FEE UNITS: 1.38	

Description of Fees and Charges	Application	GST Status	2025/2026	2026/2027	Variance (%)
			Fee Inc GST	Fee Inc GST	
Fee Lodgement of pool barrier non-compliance certificate	Application	Non-Taxable	FEE UNITS: 26.00	FEE UNITS: 26.00	
Registration Fee - One Off	Application	Non-Taxable	FEE UNITS: 2.15	FEE UNITS: 2.15	

PARKING - Fines

Penalty reminder notice	Infringement	Non-Taxable	PENALTY UNITS: 1.74	PENALTY UNITS: 1.74	
620 - Stopped in a slip lane	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
621 - Stopped contrary to a no parking sign	Infringement	Non-Taxable	PENALTY UNITS: 0.50	PENALTY UNITS: 0.50	
622 - Parallel parking in a road related area	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
623 - Stopped on a printed island	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
625 - Less than 3 meters from dividing line/strip	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
626 - Stopped on/across driveway or other way of access	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
627 - Stopped on a road 10m before/after safety zone	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
701 - Parked for period longer than indicated	Infringement	Non-Taxable	PENALTY UNITS: 0.50	PENALTY UNITS: 0.50	
702 - Fail to pay fee & obey instructions on sign/meter/ ticket	Infringement	Non-Taxable	PENALTY UNITS: 0.50	PENALTY UNITS: 0.50	
704 - Stopped on a bicycle parking area	Infringement	Non-Taxable	PENALTY UNITS: 0.50	PENALTY UNITS: 0.50	
705 - Stopped on a motorbike parking area	Infringement	Non-Taxable	PENALTY UNITS: 0.50	PENALTY UNITS: 0.50	
706 - Parked contrary to requirement of parking area	Infringement	Non-Taxable	PENALTY UNITS: 0.50	PENALTY UNITS: 0.50	
707 - Parked not at an angle of 45 degree	Infringement	Non-Taxable	PENALTY UNITS: 0.50	PENALTY UNITS: 0.50	
708 - Parked not at an angle of 90 degree	Infringement	Non-Taxable	PENALTY UNITS: 0.50	PENALTY UNITS: 0.50	
711 - Parked not completely within a parking bay	Infringement	Non-Taxable	PENALTY UNITS: 0.50	PENALTY UNITS: 0.50	
712 - Parked Long Vehicle exceeding minimum number of bays	Infringement	Non-Taxable	PENALTY UNITS: 0.50	PENALTY UNITS: 0.50	
713 - Parked Wide vehicle exceeding minimum number of bays	Infringement	Non-Taxable	PENALTY UNITS: 0.50	PENALTY UNITS: 0.50	
715 - Stopped on a marked foot crossing	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
716 - Stopped Within 10m before marked foot crossing	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
717 - Stopped Within 3m after marked foot crossing	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
718 - Stopped Within 10m before bicycle crossing lights	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
	GST Status				
719 - Stopped Within 3m after bicycle crossing lights	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
720 - Stopped In a loading zone	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
721 - Stopped In a loading zone longer than 30 minutes	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
722 - Stopped In a loading zone longer than indicated time	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
723 - Stopped In a truck zone	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
724 - Stopped In a mail zone	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
725 - Stopped In a works zone	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
726 - Stopped In a taxi zone	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
727 - Stopped In a bus zone	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
728 - Stopped In a permit zone	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
729 - Stopped Double parked	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
730 - Stopped Within 1m of fire hydrant	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
731 - Stopped Within 1m of fire hydrant indicator	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
732 - Stopped Within 1m of fire plug indicator	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
733 - Stopped On a bus stop	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
734 - Stopped Within 20m before a bus stop	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
735 - Stopped Within 10m after a bus stop	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
736 - Stopped On a bicycle path	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
737 - Stopped On a footpath	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
738 - Stopped On a shared path	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
739 - Stopped On a dividing strip	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
740 - Stopped On a nature strip	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
741 - Stopped Within 3m public post-box	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
742 - Stopped Within 20m of intersection with traffic lights	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
745 - Parked Not facing direction of travel	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	

Description of Fees and Charges			2025/2026	2026/2027	Variance (%)
		GST Status	Fee Inc GST	Fee Inc GST	
747 - Parked Not as near as practicable to far left side of 2-way road	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
748 - Parked Not parallel to far left side of one way road	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
749 - Parked Not parallel to far right side of one way road	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
750 - Parked Not as near as practicable to far left side of one way road	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
751 - Parked Not as near as practicable to far right side of one way road	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
752 - Parked Less than 1m from other vehicle	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
754 - Parked Fail to leave 3m of road for other vehicle to pass	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
755 - Parked Unreasonably obstructing the path of vehicles	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
756 - Parked Unreasonably obstructing the path of pedestrians	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
758 - Parked Next to a yellow edge line	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
759 - Stopped On a level crossing	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
760 - Stopped Within 20m before level crossing	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
761 - Stopped Within 20m after level crossing	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
762 - Stopped On a freeway	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
764 - Stopped In a bus lane	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
765 - Stopped In a transit lane	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
766 - Stopped In a truck lane	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
769 - Stopped In a shared zone	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
770 - Stopped In a safety zone	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
771 - Stopped Within 10m before a safety zone	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
772 - Stopped Within 10m after a safety zone	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
773 - Stopped Near an obstruction	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
774 - Stopped On bridge or similar structure - width less than approach road	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
775 - Stopped In a tunnel with width less than approach road	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
776 - Stopped In an underpass with width less than approach road	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
	GST Status				
777 - Stopped On a crest not in a built up area	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
778 - Stopped Near a crest not in a built up area	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
779 - Stopped On a curve not in a built up area	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
780 - Stopped Near a curve not in a built up area	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
781 - Stopped Obstruct access to a footpath	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
782 - Stopped Obstruct access to a bicycle path	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
783 - Stopped Obstruct access to passageway	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
784 - Stopped Obstruct access from a footpath	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
785 - Stopped Obstruct access from a bicycle path	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
786 - Stopped Obstruct access from a passageway	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
787 - Stopped Heavy vehicle not on shoulder of road	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
788 - Stopped Long vehicle not on shoulder of road	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
789 - Stopped Heavy vehicle in built up area longer than 1 hour	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
790 - Stopped Long vehicle in built up area longer than 1 hour	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
791 - Stopped Clearance & side marker lights not effective & visible	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
793 - Stopped In a no stopping area	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
794 - Stopped On a childrens crossing	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
795 - Stopped Within 20m before childrens crossing	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
796 - Stopped Within 10m after childrens crossing	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
797 - Stopped On a pedestrians crossing	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
798 - Stopped Within 20m before pedestrians crossing	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
799 - Stopped Within 10m after pedestrians crossing	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
800 - Stopped On a Clearway	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
803 - Stopped in a parking area for people with disabilities	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
804 - Stopped Within 10m of intersection	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
805 - Stopped Within an intersection	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	
806 - Stopped In an emergency stopping lane	Infringement	Non-Taxable	PENALTY UNITS: 0.60	PENALTY UNITS: 0.60	
807 - Disobey direction to move vehicle from disable parking	Infringement	Non-Taxable	PENALTY UNITS: 1.00	PENALTY UNITS: 1.00	

Statutory parking fines are regulated by the Road Safety Act (1986) and have been set at the maximum penalty unit amount for each offence

LOCAL LAWS - Permits

Country Fire Authority Act 1958 - 10 Penalty Units	Penalty Unit	Non-Taxable	PENALTY UNITS: 10.00	PENALTY UNITS: 10.00	
Environmental Protection Act 1970 Infringements - 2 Penalty Units	Penalty Unit	Non-Taxable	PENALTY UNITS: 2.00	PENALTY UNITS: 2.00	
Environmental Protection Act 1970 Infringements - 4 Penalty Units	Penalty Unit	Non-Taxable	PENALTY UNITS: 4.00	PENALTY UNITS: 4.00	

Statutory Planning

PLANNING

Company Infringement Fee	Infringement	Non-Taxable	PENALTY UNITS: 10.00	PENALTY UNITS: 10.00	
Individual Person Infringement Fee	Infringement	Non-Taxable	PENALTY UNITS: 5.00	PENALTY UNITS: 5.00	

PLANNING - Planning Permit Applications

Class 1 - Use Only	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 10 - VicSmart application (other than class 7, 8 or 9)	Application	Non-Taxable	FEE UNITS: 13.50	FEE UNITS: 13.50	
Class 11 - Development less than \$100,000	Application	Non-Taxable	FEE UNITS: 77.50	FEE UNITS: 77.50	
Class 12 - Development more than \$100,000 - \$1million	Application	Non-Taxable	FEE UNITS: 104.50	FEE UNITS: 104.50	
Class 13 - Development more than \$1million - \$5million	Application	Non-Taxable	FEE UNITS: 230.50	FEE UNITS: 230.50	
Class 14 - Development more than \$5million - \$15million	Application	Non-Taxable	FEE UNITS: 587.50	FEE UNITS: 587.50	
Class 15 - Development more than \$15million - \$50million	Application	Non-Taxable	FEE UNITS: 1732.50	FEE UNITS: 1732.50	
Class 16 - Development more than \$50million	Application	Non-Taxable	FEE UNITS: 3894.00	FEE UNITS: 3894.00	
Class 17 - Subdivide an existing building (non VicSmart)	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 18 - Subdivide land into 2 lots (non VicSmart)	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 19 - Boundary re-alignment	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 2 - Single dwelling development \$10,000 or less	Application	Non-Taxable	FEE UNITS: 13.50	FEE UNITS: 13.50	

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Class 20 - Other Subdivisions per 100 lots	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 21 - Create, vary and remove restrictions and easements	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 22 - An Application not otherwise provided for above	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 3 - Single dwelling development \$10,000 - \$100,000	Application	Non-Taxable	FEE UNITS: 42.50	FEE UNITS: 42.50	
Class 4 - Single dwelling development \$100,000 - \$500,000	Application	Non-Taxable	FEE UNITS: 87.00	FEE UNITS: 87.00	
Class 5 - Single dwelling development \$500,000 - \$1million	Application	Non-Taxable	FEE UNITS: 94.00	FEE UNITS: 94.00	
Class 6 - Single dwelling development \$1million - \$2million	Application	Non-Taxable	FEE UNITS: 101.00	FEE UNITS: 101.00	
Class 7 - VicSmart less than \$10,000	Application	Non-Taxable	FEE UNITS: 13.50	FEE UNITS: 13.50	
Class 8 - VicSmart more than \$10,000	Application	Non-Taxable	FEE UNITS: 29.00	FEE UNITS: 29.00	
Class 9 - VicSmart subdivision application	Application	Non-Taxable	FEE UNITS: 13.50	FEE UNITS: 13.50	

PLANNING - Applications to amend Planning Permit Applications

Class 1 - Change the use allowed by permit or allow new use	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 10 - Amendment to a class 10 permit	Application	Non-Taxable	FEE UNITS: 13.50	FEE UNITS: 13.50	
Class 11 - Amend to a class 11, 12, 13, 14, 15 or 16 less than \$100,000	Application	Non-Taxable	FEE UNITS: 77.50	FEE UNITS: 77.50	
Class 12 - Amendment to a class 12, 13, 14, 15 or 16 more than \$100,000 - \$1,000,000	Application	Non-Taxable	FEE UNITS: 104.50	FEE UNITS: 104.50	
Class 13 - Amendment to a class 11, 12, 13, 14, 15 or 16 more than \$1,000,000	Application	Non-Taxable	FEE UNITS: 230.50	FEE UNITS: 230.50	
Class 14 - Amendment to a class 17 permit	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 15 - Amendment to a class 18 permit	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 16 - Amendment to a class 19 permit	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 17 - Amendment to a class 20 permit per 100 lots created	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 18 - Amendment to a class 21 permit	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 19 - Amendment to a class 22 permit	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 2 - General amendment other than specified below	Application	Non-Taxable	FEE UNITS: 89.00	FEE UNITS: 89.00	
Class 3 - Amendment to a class 2, 3, 4, 5 or 6 less than \$10,000	Application	Non-Taxable	FEE UNITS: 13.50	FEE UNITS: 13.50	

Description of Fees and Charges			2025/2026 Fee Inc GST	2026/2027 Fee Inc GST	Variance (%)
Class 4 - Amendment to a class 2, 3, 4, 5 or 6 more than \$10,000 - \$100,000	Application	Non-Taxable	FEE UNITS: 42.50	FEE UNITS: 42.50	
Class 5 - Amendment to a class 2, 3, 4, 5 or 6 more than \$100,000 - \$500,000	Application	Non-Taxable	FEE UNITS: 87.00	FEE UNITS: 87.00	
Class 6 - Amendment to a class 2, 3, 4, 5 or 6 more than \$500,000	Application	Non-Taxable	FEE UNITS: 94.00	FEE UNITS: 94.00	
Class 7 - Amendment Vicsmart permit less than \$10,000	Application	Non-Taxable	FEE UNITS: 13.50	FEE UNITS: 13.50	
Class 8 - Amendment Vicsmart permit more than \$10,000	Application	Non-Taxable	FEE UNITS: 29.00	FEE UNITS: 29.00	
Class 9 - Amendment to a class 9 permit	Application	Non-Taxable	FEE UNITS: 13.50	FEE UNITS: 13.50	

PLANNING - Subdivision Act

Alteration to a plan under section 10(2) of the Act	Application	Non-Taxable	FEE UNITS: 7.50	FEE UNITS: 7.50	
Amendment to a certified plan under section 11(1) of the Act	Application	Non-Taxable	FEE UNITS: 9.50	FEE UNITS: 9.50	
Certification/Applications made under the Subdivision Act 1988	Application	Non-Taxable	FEE UNITS: 11.80	FEE UNITS: 11.80	
Checking of engineering plan	Each	Non-Taxable	0.75%	0.75%	
Engineering plan prepared by council	Each	Non-Taxable	3.50%	3.50%	
Supervision of works	Each	Non-Taxable	2.50%	2.50%	

PLANNING - Other Fees

Section 57A Amend application prior to or after notice	Application	Non-Taxable	By Quote5	By Quote5	
Certificate of Compliance Under Section 97N	Application	Non-Taxable	FEE UNITS: 22.00	FEE UNITS: 22.00	
Satisfaction matter	Application	Non-Taxable	FEE UNITS: 22.00	FEE UNITS: 22.00	
To end or amend a Section 173 Agreement	Application	Non-Taxable	FEE UNITS: 44.50	FEE UNITS: 44.50	

Appendix B: Differential Rates

GENERAL LAND

Definition:

General land is land that meets one or more of the following criteria:

- Is land not defined as Farm or Commercial/Industrial;
- Has a dwelling that is primarily used for residential purposes;
- Is vacant land that's best use is classified as suitable for the erection of a dwelling that will primarily be used for residential purpose;
- Is vacant land that has an approved building permit for a structure that will primarily be used for residential purpose;
- Is vacant land that would be best used for future residential subdivision;
- Is assigned an Australian Valuation Property Classification Code which correlates to a Residential land use classification for the purpose of administering the Emergency Services and Volunteers Fund.

Objective:

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

Types and Classes:

Rateable land having a relevant characteristic as described in the above definition.

Level of Rate:

100% of the General Rate

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

All land and buildings which are already constructed or which are constructed prior to the end of the financial year.

FARM LAND

Definition:

Farm land is land that meets one or more of the following criteria:

- Is land not defined as General or Commercial/Industrial;
- Is not less than 2 hectares in area;
- Is used primarily for grazing (including agistment), dairying, animal-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing, growing of crops or any combination of those or similar activities; and
- Is used by a business –
 1. That has significant and substantial commercial purpose or character,
 2. That seeks to make a profit on a continued or repetitive basis from its activities on the land,
 3. That is making a profit, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.
- Is assigned an Australian Valuation Property Classification Code which correlates to a Primary Production land use classification for the purpose of administering the Emergency Services and Volunteers Fund.

Objective:

The objective of this differential is to recognise that the operations on Farm land may involve large properties which have significant value. Agricultural producers are unable to pass on increases in costs like other businesses and their profitability is affected by weather and international markets, which can lead to their income is more susceptible and fragile than many other businesses.

To ensure that Greater Shepparton has adequate funding to undertake its strategic, statutory, service provision

and community services obligations and to ensure that the rate in the dollar declared for defined Farm land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain dairying, fruit growing and agriculture as a major industry in the municipal district, to facilitate the longevity of the sector and achieve a balance between providing for municipal growth and retaining the important dairying, fruit growing and agricultural economic base.

Types and Classes:

Rateable land having a relevant characteristic as described in the above definition.

Level of Rate:

80% of the General Rate

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

All land and buildings which are already constructed or which are constructed prior to the end of the financial year.

COMMERCIAL/INDUSTRIAL LAND

Definition:

Commercial/Industrial land is land that meets one or more of the following criteria:

- Is land not defined as General or Farm;
- Is used primarily for, or is capable of use primarily for the sale of goods or services or other commercial purposes;
- Is used primarily for, or is capable of use primarily for industrial purposes, including but not limited to manufacturing, processing, storing, repairing, servicing machinery such as motor vehicles, boats, tractors and aeroplanes;
- Is unimproved or unoccupied land that's best use is classified as being suitable for the sale of goods or services or other commercial purposes;
- Is unimproved or unoccupied land that's best use is classified as being suitable for industrial purposes;
- Is assigned an Australian Valuation Property Classification Code which correlates to a Commercial or industrial land use classification for the purpose of administering the Emergency Services and Volunteers Fund.

Objective:

The objective of this differential is to recognise both the tax deductibility of rates and the income generating capacity for commercial and industrial properties that is not available to the General land properties. This also recognises that Farm Land, by comparison, generally needs a larger land area to produce the same income and has a relatively lower capacity to pay.

The commercial and industrial properties of Greater Shepparton benefit from ongoing investment by Council in services and infrastructure.

Types and Classes:

Rateable land having a relevant characteristic as described in the above definition.

Use of Rate:

The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

Level of Rate:

210% of the General Rate

Geographic Location:

Wherever located within the municipal district.

Use of Land:

Any use permitted under the relevant Planning Scheme.

Planning Scheme Zoning:

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

Types of Buildings:

All land and buildings which are already constructed or which are constructed prior to the end of the financial year.





CONTACT US

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Join the conversation:   

Greater Shepparton City Council is NRS friendly. If you are deaf, hearing-impaired, or speech-impaired, we ask that you call us via the National Relay Service:

TTY users: 133 677 then ask for (03) 5832 9700.

Speak & Listen users: (speech-to-speech relay) 1300 555 727 then ask for (03) 5832 9700.

Internet relay users: Connect to the National Relay Service via www.relayservice.com.au and then ask for (03) 5832 9700.

A hearing loop is also available at Council's customer service centre and Council meeting rooms.



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