

Strathbogie Shire Council

**Extraordinary Council Meeting
Tuesday 29 April 2025**

Agenda

Extraordinary Council Meeting

29 April 2025 commencing at 4:00 pm

Meeting to be held at the Euroa Community Conference Centre and livestreamed on Council's website

<https://www.strathbogie.vic.gov.au/council/our-council/council-meetings-and-minutes/>

Councillors

Mayor Cr Ewart-Kennedy
Deputy Mayor Cr Jeffery
Cr Binks
Cr Halsall
Cr Holloway
Cr Stevens

Municipal Monitor

Marg Allan

Officers

Tim Tamlin	Interim Chief Executive Officer
Amanda Tingay	Director People and Governance
Oliver McNulty	Director Sustainable Infrastructure
Rachael Frampton	Director Community and Planning
Michelle Harris	Interim Media and Communications Manager
Kerry Lynch	Governance Officer

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Meeting Procedure

1 Welcome

Councillors Vision

We will be a Councillor group that delivers valuable outcomes for our community through teamwork characterised by:

- respectful debate
- collaboration, and
- the commitment to being inclusive and transparent.

Councillor Values

- Respect
- Integrity
- Accountability
- Transparency
- Responsiveness

2 Acknowledgement of Country

We acknowledge the Traditional Custodians of the places we live, work and play. We recognise and respect the enduring relationship they have with their lands and waters, and we pay respects to the Elders past, present and emerging. Today we are meeting on the lands of the Taungurung peoples of the Eastern Kulin nation, whose sovereignty here has never been ceded.

3 Privacy Notice

This public meeting is being streamed live via our website ([Council Meetings and Minutes | Strathbogie Shire](#)) and made available for public access on our website along with the official Minutes/Decisions of this meeting. All care is taken to maintain your privacy; however, as a visitor in the public gallery, it is assumed that your consent is given in the event that your image is broadcast to the public. It is also assumed that your consent is given to the use and disclosure of any information that you share at the meeting (including personal or sensitive information) to any person who accesses those recordings or Minutes/Decisions.

4 Governance Principles

Council considers that the recommendations contained in this Agenda gives effect to the overarching governance principles stated in Section 9(2) of the *Local Government Act 2020*. These principles are as follows:

1. Council decisions are to be made and actions taken in accordance with the relevant law
2. priority is to be given to achieving the best outcomes for the municipal community, including future generations
3. the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted
4. the municipal community is to be engaged in strategic planning and strategic decision making
5. innovation and continuous improvement are to be pursued

6. collaboration with other Councils and Governments and statutory bodies is to be sought
7. the ongoing financial viability of the Council is to be ensured
8. regional, state and national plans and policies are to be taken into account in strategic planning and decision making
9. the transparency of Council decisions, actions and information is to be ensured.

5 Apologies/Leave of Absence

Cr Carlson

6 Disclosure of Conflicts of Interest

7 Officer Reports

7.1 Corporate

7.1.1 Draft Community Vision 2035

AUTHOR Corporate Planning Advisor

RESPONSIBLE DIRECTOR Director People and Governance

EXECUTIVE SUMMARY

In accordance with section 88 of the *Local Government Act 2020* Council has prepared a refreshed draft Community Vision 2035 for Council's consideration:

'We will create a thriving place to live, work, and explore – where history and Country are honoured, innovation is welcomed, our collective spirit makes us stronger, and our natural environment is sustained for future generations.'

Community engagement responses and the Our Community, Our Future Community Working Group (Working Group) have informed the development of the draft Community Vision 2035.

The Community Working Group priorities are presented in Attachment 1. A final engagement stage shall commence once Council has determined to endorse the draft Community Vision.

RECOMMENDATION

That Council:

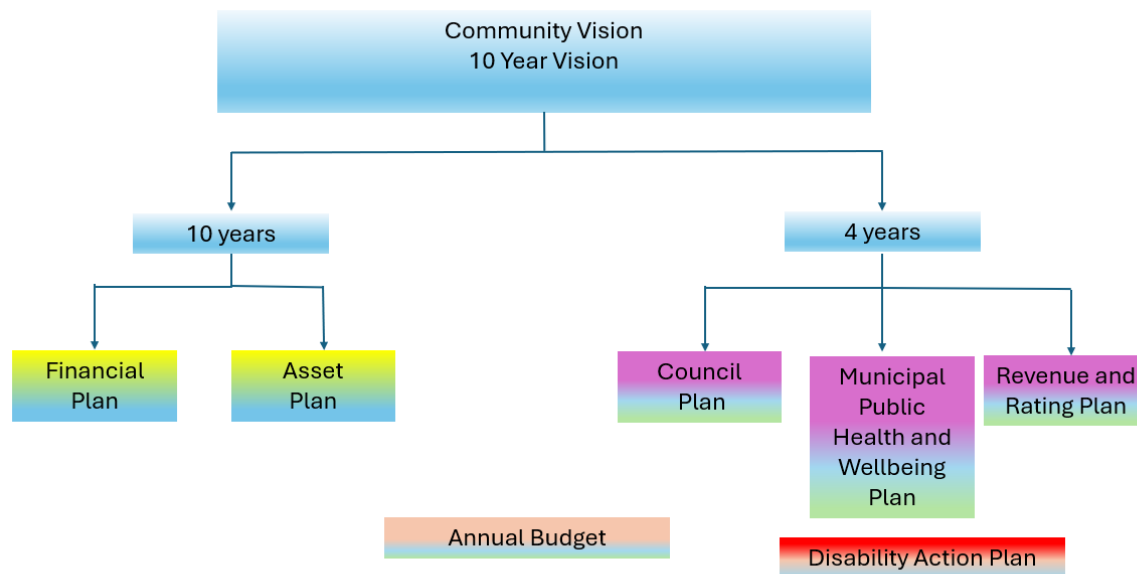
- 1. Endorse the draft Community Vision 2035: 'We will create a thriving place to live, work, and explore – where history and Country are honoured, innovation is welcomed, our collective spirit makes us stronger, and our natural environment is sustained for future generations', which has been prepared in accordance with:
 - a. Section 55 – Deliberative Community Engagement, section 88 – Community Vision, and section 89 – Strategic Planning Principles, of the Local Government Act 2020**for the purpose of seeking community feedback**
- 2. Seeks formal submissions on the draft Community Vision 2035 for a period of 21 days commencing 30 April 2025 and closing at 11.59pm on Tuesday 20 May 2025**
- 3. Will consider and hear (if requested) any formal written submissions for the draft Community Vision 2035 at an Extraordinary Council Meeting proposed to be held at 4pm on Tuesday 3 June 2025 in the Euroa Community Conference Centre.**

PURPOSE AND BACKGROUND

The purpose of this report is to present the draft Community Vision 2035 for Council's consideration and endorsement for consultation purposes.

ISSUES, OPTIONS AND DISCUSSION

The *Local Government Act 2020* (the Act) requires Council to develop a suite of integrated plans that must be developed in accordance with the strategic planning principles specified in section 89 of the Act. The suite of plans includes:



The draft Community Vision is an integral leading part of the suite of integrated strategic plans. It captures the longer-term aspirations of the community's desired future for the Strathbogie Shire. The Act requires that strategic plans must have regard to the draft Community Vision.

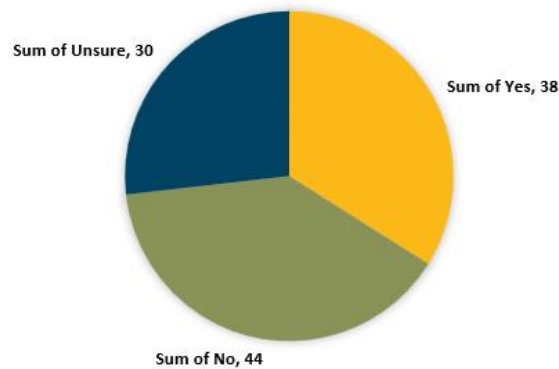
To streamline the integration of the plans Council aims to adopt the suite of strategic documents by 30 June 2025 to enable them all to commence on 1 July 2025.

Council has sought to refresh the current Community Vision 2040 as community sentiment was split between those who supported the current statement and those who do not or remain unsure. The current Community Vision 2040 states:

'The Strathbogie Shire is a region of natural beauty with vibrant communities who are respectful, optimistic and inclusive.
We have a strong sense of belonging and of our collective history. We care deeply for Country and First Nations people.
We are bold. We embrace opportunities. We welcome you.'

A total of 112 responses were received to the question "Do you think the Community Vision statement still represents the community's aspirations for the future?"

Figure 1 shows the number of respondents who state 'yes', 'no' or 'unsure'.



Given the results, Council and the Community Working Group considered the various points given in the feedback. An interim draft was provided to the Community Working Group. Their responses indicated areas where it could be strengthened (refer Attachment 1).

The latest amendments are contained in the refreshed draft Vision presented for Council's consideration in readiness for a final round of engagement.

COMMUNITY ENGAGEMENT

Deliberative engagement undertaken in accordance with the section 55 of the Act and Council's Community Engagement Policy is required for the draft Vision.

Council has implemented a three-stage engagement process aimed at involving community members from across the Shire. The depth of engagement was based at the 'involve' level with community concerns and aspirations directly reflected in the alternatives developed.

The stages of engagement:

1. Stage 1 - Involved on-line surveys, participation at markets, events, drop-in sessions and stakeholder workshops to gather community feedback
2. Stage 2 - Involved a community working group consisting of eight self-nominated community residents from across the Shire meeting to consider the community feedback and recommend priorities for Council's consideration
3. Stage 3 – Involves seeking formal submissions on the endorsed draft suite of integrated plans.

In stage one, over 112 submissions made on the current Community Vision were collated and considered by the Community Working Group and Councillors. In stage two, at the end of their deliberations the Community Working Group provided a report to the Councillors contributing feedback on a draft community vision and four-year priorities. Councillors considered the findings and made adjustments that are reflected in the draft Community Vision.

The Our Community, Our Future Working Group Report is contained in Attachment 1 – Our Community Our Future CWG Report - Summary.

The stage three round of community engagement consists of a formal written submission process. It is proposed that the final consultation period commence on 30 April 2025 and close at 11.59pm on Tuesday 20 May 2025.

Formal written submissions received will be considered and heard (if requested) at an Extraordinary Council Meeting proposed for 4pm on Tuesday 3 June 2025. The formal submissions will be considered by Council in preparation of the final draft Vision.

POLICY CONSIDERATIONS

Council Plan

The purpose of this report is to ensure the refreshed Community Vision 2035, once finalised and formally adopted, provides the long-term direction for Council and the community to work towards.

Council has given regard to the draft Vision in the preparation of the draft Financial Plan 2025-2035, draft Asset Plan 2025-2035, draft Council Plan 2025-2029, draft Rating and Revenue Plan 2025-2029 and draft Budget 2025-2029.

Regional, State and National Plans, Policies and Legislation

Council is required under section 88 of the Act to develop and/or review a ten+-year Community Vision within 12 months of a general election. Deliberative engagement under section 55 of the Act must be undertaken and the strategic principles set out in section 89 of the Act must be addressed.

This report is aligned with the following legislation, council policies and key strategic documents:

- *Local Government Act 2020*
- Local Government (Planning and Reporting) Regulations 2020
- Community Engagement Policy

RISK CONSIDERATIONS

This report has identified the following risk(s):

Risk(s)	Likelihood	Consequence	Rating	Mitigation Action
Failure to meet Council's legislated compliance requirements for strategic planning and community engagement.	Possible	Moderate	Low	Endorse the draft Community Vision for the purposes of seeking community engagement, prior to finalising the draft for adoption.

LEGAL CONSIDERATIONS

Section 88 of the *Local Government Act 2020* requires the draft Community Vision must:

- a) be developed with its municipal community in accordance with its deliberative engagement practices
- b) have a scope of at least the next ten financial years
- c) describe the municipal community aspirations for the future of the municipality
- d) develop a new or review the current Vision with its deliberative engagement practices
- e) be adopted by 31 October in the year following a general election
- f) has effect from 1 July in the year following a general election.

CONFLICT OF INTEREST DECLARATION

No Council officers and/or contractors who have provided advice in relation to this report have declared a general or material conflict of interest regarding the matter under consideration.

TRANSPARENCY

In the interests of transparency and open and honest communication with our community, this report is presented to a public Council meeting.

Deliberative engagement elements have informed the refreshed draft Vision with further community feedback to be sought prior to final consideration and adoption.

Community members seeking to speak to their submissions are encouraged to indicate in their submission their desire to address Council at an Extraordinary Meeting on 3 June 2025.

This allows Council time to consider the submissions before finalising the Community Vision 2035.

FINANCIAL VIABILITY CONSIDERATIONS

Council has considered the financial requirements for working with the community to achieve the draft Vision through the draft Council Plan 2025-2029, the draft Budget 2025-2029 and draft Financial Plan 2025-2035. These plans are concurrently being considered by Council for endorsement.

SUSTAINABILITY CONSIDERATIONS

Section 9 of the Act highlights that the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted. The draft Vision speaks to each of these requirements.

HUMAN RIGHTS CONSIDERATIONS

The recommendation does not limit any human rights under the Victorian *Charter of Human Rights and Responsibilities Act 2006*.

CONCLUSION

The draft Community Vision has been shaped with mindfulness of the diverse views and aspirations of community members. It is considered the draft Community Vision may resonate with many in the community, given all the community feedback, recognising there will always be differing views seeking aspects to be raised or lowered in importance.

The final round of community engagement may see further refinement to amend the wording prior to final adoption by Council. To this end, community members are encouraged to submit their feedback for Council's consideration up to the closing date and time of 11.59pm on Tuesday 20 May 2025.

ATTACHMENTS

1. 20250429 Draft Community Vision Our Community Our Future CWG Report Summary

The below summarises the deliberative engagement process and outputs of Strathbogie Shire Council's (Council) *Our Community Our Future* Community Working Group (CWG) for the Council Plan and strategic documents.



Our Community Our Future CWG

Background

With the Council elections held in 2024, the *Local Government Act Victoria 2020* requires Council to develop or revisit strategic documents to guide this Council term. Whilst each of the documents have varying timeframes for completion, the aim is for all the documents to be completed by 30 June 2025.

The strategic documents are developed with community engagement to ensure that everyone has an opportunity to have their say. The feedback Council receives informs the priority focus areas over the next four years. It helps guide Council and highlight how Council will work with the community, key stakeholders, and other levels of government to deliver on community concerns and aspirations.

Scope

Promise and level of influence

The 'promise' refers to Council's commitment to the CWG process and what it will do with the outcomes.

The International Association of Public Participation (IAP2) spectrum is an industry-recognised tool to help identify the public participation goal and the decision-makers promise to the public. The Spectrum includes five levels describing the public's influence in decision-making. The CWG sits at the '*Involve*' level of influence¹. This means CWG members reviewed the Community Vision and developed priorities to help Council draft the strategic documents.

The Remit

The CWG addressed a challenge or a 'remit' which defines the scope of the deliberative engagement and frames the conversations. The remit for the CWG was:

Reflecting the Strathbogie communities' concerns and aspirations, what should Council prioritise over the next four years?

Process

The CWG met for two workshops for a total of six hours to review the Community Vision and develop four-year priorities under the following Council Plan themes.

Promotion and recruitment

Promotion was undertaken by Council. People submitted their Expression of Interest (EOI) on the Share Strathbogie website. Hard copy forms were available at survey stations and information was provided through in person activities.

The EOI was open during the broad community engagement for *Our Community Our Future* (28 January to 4 March 2025). Due to limited numbers of EOIs, the EOI form was kept open until 9:00am, Friday 14 March 2025. Due to the low numbers, and the extension of the recruitment process, the workshops were reduced from four to two.

Members

A total of 14 people expressed their interest in participating. After two conflicts of interest were identified, there were 12 expressions of interest confirmed. All 12 people were contacted to participate. Two who expressed interest were no longer available and two did not respond to emails or phone calls. A total of eight people confirmed their commitment and received the Pre-Workshop information Pack.

¹ For more information visit: <https://iap2.org.au/resources/spectrum/>

Engagement limitations

All processes have limitations. The following highlight limitations that should be considered when reading this report.

- It was assumed in good faith that the information provided by participants in their EOI forms about their demographics was accurate, along with any declared perceived conflicts of interest.
- The eight CWG members who participated did not represent Strathbogie Shire's diversity. For example, all participants were over the age of 40, with seven between the ages of 60 and 79 years, and no one representing traditionally underrepresented groups such as Aboriginal or Torres Strait Islanders, people with disability, the LGBTIQ+ community or those who speak a language other than English at home.
- Due to the minimal diversity of CWG members, it cannot be guaranteed that the community's complete set of views were represented.

CWG outputs

There were two key outputs, in addition to further feedback shared. These outputs are summarised below.

Community Vision

The CWG was presented with the current Community Vision, community feedback, and a draft updated Community Vision (based on the community feedback). The CWG were asked to reflect on if anything was missing, if Council got it right and if any changes were needed to reflect community aspirations. The following summarises the feedback:

- The Community Vision is not bold enough with no sense of urgency.
- The following is missing: protecting or building resilience, looking after the vulnerable, and sustainability and climate readiness. Additionally, it is not clear what 'green' means and could be referencing public space.
- There was desire for Council to improve communication, cohesion, profile and leadership on key issues.
- The CWG shared there is a need to celebrate diversity and not only different ages.
- It is unclear what 'respect the history of the land and its people' means in the draft updated Community Vision due to the removal of 'caring for Country' from the current Community Vision.
- The reference to First Nations people should return as removing it is going too far. For example, including something like 'We respect Country/ the history', which includes truth telling. It was questioned how Council hears the voices of Traditional Owners and First Nations people.
- The meaning of 'responsibly' was questioned in respect to the community growing.

Priorities

The below summarises 66 four-year priorities the CWG recommended, per Council Plan theme and topic:

Connected

- Accessibility
 - Provide, improve on and maintain footpaths and cycling paths, accessible toilets and amenities, disabled and RV carparking and making nature and open spaces more accessible.
- Community connection
 - Improve community connection across the townships and through sport and the arts.
 - Identify vulnerable cohorts and celebrate and empower unity, inclusion, acceptance belonging, equity, diversity and respect.
 - Continue with the community funding program but remove the 'Pitch my project'.
 - Strengthen connection with the Taungurung Land and Waters Council and Yorta Yorta Nation Aboriginal Corporation through building on the existing *Memorandum of Understanding*, and publicly sharing details about what work will be done to build relationships. Acknowledge the lack of governance, consultation and communication surrounding January 26.

- Health and wellbeing
 - Investigate opportunities to provide better access to telehealth appointments, funding for the 'Happy Healthy Kids' program, and investigate, advocate and co-ordinate cost-efficient primary health care.
 - Support and use existing services, community resources, groups and programs that provide social connection and improved mental health outcomes, rather than creating new ones.
 - Create opportunities for all community members to be more active through increased diverse opportunities for connection and participation to use assets, events and nature.
 - Climate change: Acknowledge the issue, benefits for health and wellbeing and mental health impacts.
- Communication and consultation
 - Bring Council and community together by utilising community knowledge and lived experience, and communicating and engaging with the community on asset projects and upcoming works.
 - Be progressive leaders that are willing to try new things and use bold data as evidence

Sustained

- Tourism
 - Support and celebrate eco-tourism, public places, food and wine, natural attractions and events.
 - Continue with the Regional Tourism Board whilst confirming what the Strathbogie Shire Council brand and market is with a desire to not over do it.
 - Share knowledge, expertise and what is happening across towns and bring all relevant groups in.
- Council engagement and communication
 - Support Councillors and Council staff to have greater connection to community and provide opportunities for Councillors to connect with their diverse community.
 - Improve transparency and accessibility of communication from Council.
- Sustainability and biodiversity
 - Plant more trees, manage weeds and increase protection for existing habitats to support biodiversity.
 - Provide education and advocacy around maintaining biodiversity and sustainability sharing benefits.
 - Investigate ways to increase accountability for those who illegally clear land and a cat curfew and containment with consultation, education and compliance.
 - Address climate change through the electrification of businesses and explore the use of renewables.
- Supporting local economy and businesses
 - Provide small business with support and resources.
 - Connect tourism and supporting the local economy including by investigating how to attract businesses to the area and planning for an industrial estate to support new local businesses.
 - Implement land use changes including diversifying land use to enable people to build a house on less than 100 acres, and expanding town zonings for extended industries/commercial areas.

Delivered

- Maintenance and roads
 - Focus on a maintenance plan, education and communication about the cost of maintaining roads and advocacy for speed restrictions to 80km per hour after dark between 6pm and 6am
- Assets and infrastructure
 - Investigate using Council and community assets in a more efficient way including historical and significant buildings, and support communities to look at ways to use these facilities.
 - Develop a Climate Change Action Plan and advocate for reliability of power in the region.
 - Work with others to financially share the maintenance, improvements and increase usage of assets.
 - Care for people and places such as ensuring facilities comply with the Disability Discrimination Act.

- Waste
 - Develop a waste and education program to increase compliance, and provide more garbage bins in public places.
- Decision making and good governance
 - Undertake evidence-based decision-making involving broad diversity of voices and opinions.
 - Implement good governance and ensure Councillors are considering the all municipal communities.
 - Share more information with the community about Council, process and advocacy.

Further feedback

Further feedback was shared by the CWG during Workshop 2 covering the below:

- Council needs to maintain a balanced approach and care for people, the environment and community.
- The goal is to strengthen collaboration between Council and the community, which includes increasing public understanding of how decisions are made and how the community can contribute.

Capire Consulting Group

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Capire acknowledges
and deeply respects the
Wurundjeri people and
the Traditional Owners
of the Victorian land.

Certified



capire

7.1.2 Draft Council Plan 2025-2029

AUTHOR Corporate Planning Advisor

RESPONSIBLE DIRECTOR Director People and Governance

EXECUTIVE SUMMARY

In accordance with section 90 of the *Local Government Act 2020* Council has prepared a draft Council Plan 2025-2029 as presented in Attachment 1 (to this report) for Council's consideration and endorsement for community feedback purposes.

A draft Annual Action Plan 2025-2026 has been prepared to commence implementation of the four-year strategies and major initiatives, this is Attachment 2. A new action plan will be developed annually.

Community engagement responses and the Our Community, Our Future Community Working Group (Working Group) have informed the development of the draft Council Plan 2025-2029. A summary of the Working Group priorities is presented in Attachment 3. A final engagement stage shall commence once Council has determined to endorse the draft Council Plan.

The draft Council Plan 2025-2029 incorporates the draft Community Vision 2035. This is being considered for endorsement by Council in a separate report. Any changes endorsed by Council will require amendment in the draft Council Plan prior to its release for final community feedback.

The *Public Health and Wellbeing Act 2008* and *Disability Act 2006* provide an opportunity for Council to integrate a public health and wellbeing plan and disability action plan into the Council Plan, subject to meeting legislative requirements, guidance provided by the Department of Health and subject to an exemption process.

The draft Council Plan incorporates the draft Municipal Public Health and Wellbeing Plan 2025-2029 and draft Disability Action Plan 2025-2029. These are collectively referred to as the Health, Wellbeing and Inclusion Plan. The strategic directions for these plans have been integrated into the draft Council Plan strategic objectives, strategies and major initiatives with greater detail in the attachments section. Community engagement responses and stakeholder engagement has informed these plans.

This report seeks Council's endorsement of the draft Council Plan to be distributed for community feedback for a period of 21 days, with the level of engagement set at "Involve".

RECOMMENDATION

That Council:

1. **Endorse the draft Council Plan 2025-2029, incorporating the draft Community Vision, draft Municipal Health and Wellbeing Plan 2025-2029, draft Disability Action Plan 2025-2029, and draft Council Plan Annual Action Plan 2025-2026, contained in Attachment 1 and Attachment 2, which have been prepared in accordance with:**
 - a. **Section 55 – Deliberative Community Engagement, section 89 – Strategic Planning Principles, and section 90 – Council Plan of the *Local Government Act 2020***

b. Section 27 – Inclusion of public health and wellbeing matters in Council Plan or Strategic Plan of the *Public Health and Wellbeing Act 2008*

c. Section 38 – Disability Action Plan of the *Disability Act 2006*.

for the purpose of seeking community feedback.

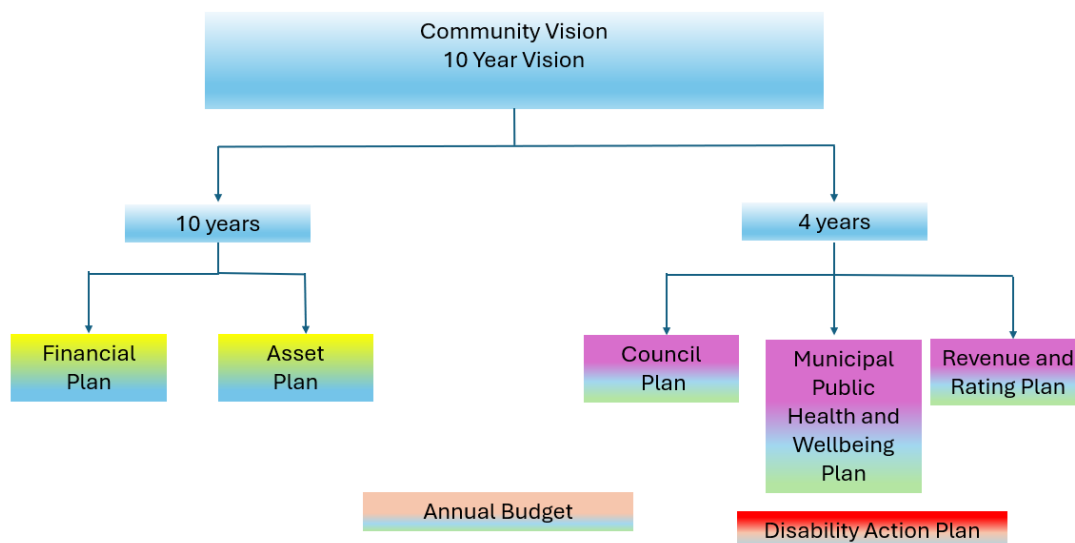
- 2. Authorise the Chief Executive Officer to undertake minor editorial changes to the draft Council Plan 2025-2029 and draft Annual Action Plan 2025-2026, if required**
- 3. Requires any amendments endorsed to the draft Community Vision 2035 to be included in the draft Council Plan 2025-2029 prior to release for community feedback**
- 4. Seeks formal submissions on the draft Council Plan 2025-2029 and draft Annual Action Plan 2025-2026 for a period of 21 days commencing 30 April 2025 and closing at 11.59pm on Tuesday 20 May 2025**
- 5. Will consider and hear (if requested) any formal written submissions on the draft Council Plan 2025-2029 and draft Annual Action Plan 2025-2026 at an Extraordinary Council Meeting proposed to be held at 4pm on Tuesday 3 June 2025 in the Euroa Community Conference Centre.**

PURPOSE AND BACKGROUND

The purpose of this report is to present the draft Council Plan for Council's consideration and endorsement for community feedback for a period of 21 days, with the level of engagement set at "involve", in accordance with Council's Community Engagement Policy.

ISSUES, OPTIONS AND DISCUSSION

The *Local Government Act 2020* (the Act), requires Council to develop a suite of integrated plans that must be developed in accordance with the strategic planning principles specified in section 89. The suite of plans includes:



These plans must have regard to the Community Vision, and the plans below the Community Vision must give effect to the Council Plan and the other strategic plans.

The Budget is the only plan that must be adopted by 30 June 2025. The remaining strategic plans are due by 31 October 2025, with these all being in the year following a general election.

To streamline the integration of the plans, Council aims to adopt the suite of strategic documents by 30 June 2025 to enable them all to commence on 1 July 2025. The suite of integrated plans will include:

1. Community Vision 2035
2. Council Plan 2025-2029, incorporating the Health, Wellbeing and Inclusion Plan and annual action plans
3. Financial Plan 2025-2035
4. Asset Plan 2025-2035
5. Rating and Revenue Plan 2025-2029
6. Annual Budget 2025-2026

Deliberative engagement undertaken in accordance with Council's Community Engagement Policy has informed the development of these draft plans.

Health, Wellbeing and Inclusion

Under the *Public Health and Wellbeing Act 2008* and the *Disability Act 2006*, Council has a responsibility to protect, promote, and improve the public health and wellbeing of our community and reduce barriers and promote inclusion for people with disability through a Municipal Public Health and Wellbeing Plan and Disability Action Plan.

The following priorities have emerged from evidence-based research, and consultation with community and stakeholders. Priorities in the Victorian Public Health and Wellbeing Plan 2023-2027 have also been considered. The local priorities are:

1. Mental Health and Social Connection
2. Active Living
3. Healthy and Sustainable Environments
4. Respect, Diversity and Inclusion
5. Access and Equity

These priorities represent the most significant preventable causes of poor health and wellbeing, including disadvantage in Strathbogie Shire, as well as those areas where our organisation and partners can make changes to positively influence health outcomes and inclusion in our community.

COMMUNITY ENGAGEMENT

Deliberative engagement undertaken in accordance with the section 55 of the *Local Government Act 2020* and Council's Community Engagement Policy is required for many of these plans. Council has implemented a three-stage engagement process aimed at involving community members from across the Shire.

The depth of engagement is set at the 'involve' level with community concerns and aspirations directly reflected in the drafts developed. The stages of engagement are:

1. Stage 1 - Involved on-line surveys, participation at markets and drop-in sessions, stakeholder workshops to gather community feedback.
2. Stage 2 - Involved a working group consisting of eight self-nominated community residents from across the Shire to meet, consider the community feedback and recommend priorities for Council's consideration.
3. Stage 3 – Involves seeking formal submissions, on the endorsed draft suite of integrated plans.

Activities completed in stage one and two and have included:

- Online and hard copy surveys focused on short and long-term needs and aspirations
- Stakeholder workshops with the business sector and the health, wellbeing and disability sector
- Our Community, Our Future Community Working Group held two sessions
- Community markets stalls held in each town area
- Town-based face-to-face “drop-in session” discussion opportunities
- Councillor workshops
- Executive leadership and staff workshops.

All responses were collated and considered by the Working Group and Councillors. The Working Group provided a report to the Councillors contributing feedback on a draft community vision and Council Plan four-year priorities. Councillors considered the findings and made adjustments that are reflected in the draft Community Vision and draft Council Plan.

A summary of the Our Community, Our Future Community Working Group Report is contained as an attachment to this report.

The stage three round of community engagement will be in the form of a formal written submission process. It is proposed that the final community feedback period commence on 30 April 2025 and closes at 11.59pm on Tuesday 20 May 2025.

Formal written submissions received will be considered and heard (if requested) at an Extraordinary Council Meeting proposed for 4pm on Tuesday 3 June 2025. Formal submissions will be considered by Council in preparation of the final Council Plan 2025-2029.

POLICY CONSIDERATIONS

Council Plan

The purpose of this report is to ensure the Council Plan 2025-2029, once finalised and formally adopted, drives the four-year allocation of Council resources to ensure the Council and organisation work towards achieving the refreshed Community Vision 2035.

Regional, State and National Plans, Policies and Legislation

Council is required under section 90 of the *Local Government Act 2020* to develop a four-year Council Plan with alignment to the ten+ year Community Vision. Deliberative engagement under section 55 of the *Local Government Act 2020* must be undertaken and the strategic principles set out in section 89 of the *Local Government Act 2020* must be addressed.

Council is also required to develop a four-year Municipal Public Health and Wellbeing Plan under the *Public Health and Wellbeing Act 2008* and four-year Disability Action Plan under

the *Disability Act 2006*. Council may at its discretion incorporate the Health and Wellbeing Plan and Disability Plan into the Council Plan.

Section 9 of the *Local Government Act 2020* emphasises incorporating regional, state, and national plans in decision-making. The draft Council Plan aligns with the Climate Change Action Plan, Victorian Public Health and Wellbeing Plan 2023-2027, and Gender Equality Plan.

This report is aligned with the following legislation, council policies and key strategic documents:

- *Local Government Act 2020*
- Local Government (Planning and Reporting) Regulations 2020
- *Public Health and Wellbeing Act 2008*
- *Disability Act 2006*
- *Workplace Gender Equality Act 2012*
- *Climate Change Act 2022*
- Victorian Public Health and Wellbeing Plan 2023-2027
- Community Engagement Policy

RISK CONSIDERATIONS

This report has identified the following risk(s):

Risk(s)	Likelihood	Consequence	Rating	Mitigation Action
Failure to meet Council's legislated compliance requirements for strategic planning and community engagement.	Possible	Moderate	Low	Endorse the draft Council Plan for the purposes of seeking community engagement, prior to finalising the draft for adoption.

LEGAL CONSIDERATIONS

Section 90 of the *Local Government Act 2020* requires Council to prepare and adopt a Council Plan of at least the next four financial years within 12 months of a general election. The Council Plan must include:

- a) the strategic direction of the Council
- b) strategic objectives for achieving the strategic direction,
- c) strategies for achieving the objectives for a period of at least the next four financial years
- d) strategic indicators for monitoring the achievement of the objectives
- e) a description of the Council's initiatives and priorities for services, infrastructure and amenity
- f) any other matters prescribed by the regulations.

CONFLICT OF INTEREST DECLARATION

No Council officers and/or contractors who have provided advice in relation to this report have declared a general or material conflict of interest regarding the matter under consideration.

TRANSPARENCY

In the interests of transparency and open and honest communication with our community, this report is presented to a public Council meeting.

Community members can request to speak to their formal submissions at the Extraordinary Council Meeting on 3 June 2025. This allows time for Council to consider any formal submissions before finalising the Council Plan 2025-2029.

To support transparency and accountability, a six-monthly progress report and an Annual Report on end-of-year achievements will be presented to Council.

FINANCIAL VIABILITY CONSIDERATIONS

Council has considered and addressed the financial requirements for delivering the draft Council Plan in the draft Budget 2025-2026 and draft Financial Plan 2025-2035. These plans are concurrently being considered by Council for endorsement.

SUSTAINABILITY CONSIDERATIONS

Section 9 of the *Local Government Act 2020* highlights that the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted. These are reflected in the draft Council Plan.

Economic

Economic strategies, major initiatives and actions form part of the draft Council Plan. Most are found under the strategic objective 'Sustained'. These support the economic prosperity of the municipality, with a focus on supporting businesses, the visitor economy and advocacy to provide the key infrastructure required to support our economy.

Social

Strategic directions that create social benefit form the basis of the entire Council Plan, with most initiatives under the strategic objective 'Connected'. There are actions supporting community connectedness and advocacy for better access, health, wellbeing and inclusion.

Environmental and Climate Change

Climate change related initiatives are incorporated in the draft Council Plan, with an action to prepare and adopt an updated Climate Change Action Plan, initiatives to build community resilience, a review of the Municipal Strategic Statement and improved resource recovery and waste management. These are found under the strategic objective 'Sustained'.

HUMAN RIGHTS CONSIDERATIONS

The recommendation does not limit any human rights under the Victorian *Charter of Human Rights and Responsibilities Act 2006*.

CONCLUSION

The preparation of the draft Council Plan has been undertaken with mindfulness of the current needs and longer-term aspirations of our community and consideration of the resources required to deliver them. While not every community request has been accommodated, it is considered the draft Council Plan will responsibly work towards achieving the desired future state captured in the draft Community Vision.

Further refinements may be made to the Council Plan 2025-2029 in response to the final round of community engagement. To this end, community members are encouraged to submit their feedback for Council's consideration by the closing date of 11.59pm on Tuesday 20 May 2025.

ATTACHMENTS

1. 20250429 Draft Council Plan 2025-2029 Strathbogie Shire Council
2. 20250429 Draft Annual Action Plan 2025-2026 Strathbogie Shire
3. 20250429 Draft Community Vision Our Community Our Future CWG Report Summary

Strathbogie Shire Council

Council Plan

2025 - 2029

Incorporating the Draft Community Vision 2035
Draft Municipal Health and Wellbeing Plan 2025-2029
Draft Disability Action Plan 2025-2029

Strathbogie
SHIRE COUNCIL



Acknowledgment of Country

We acknowledge the Traditional Custodians of the places we live, work and play.

We recognise and respect the enduring relationship they have with their lands and waters and we pay respects to the Elders past, present and emerging.

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Message from the Mayor

I am pleased to present the Strathbogie Shire Council Plan 2025–2029, a strategic roadmap that will guide our work over the next four years and help us achieve our community's long-term aspirations.

These aspirations are articulated in our Strathbogie Shire Community Vision 2035:

- » We will create a thriving place to live, work, and explore – where history and Country are honoured, innovation is welcomed, our collective spirit makes us stronger, and our natural environment is sustained for future generations.

This Council Plan reflects our shared vision for Strathbogie Shire as a vibrant, inclusive, and sustainable place to live, work, play, and visit. Everything we do at Council is driven by this plan and guided by the values and priorities of our community. It also provides a framework to monitor our progress and report back to you, ensuring we remain accountable and transparent.

The plan has been developed through consultation with residents, businesses, community groups, Council staff, and my fellow Councillors. Your invaluable input has ensured this plan is as unique and diverse as our region. A deliberative process allowed community members to contribute meaningfully to shaping the plan, and we are excited about the opportunities that lie ahead for our Shire.

As we face evolving challenges and changing community needs, this plan will help us find smarter, more efficient ways to serve our community. It is an ambitious plan, but with your input and collaboration, I am confident we will achieve its objectives.

The Council Plan is built around three key directions:

1. **Connected:** We are committed to enhancing access for all residents, promoting healthy living, fostering connections, and providing opportunities to thrive and participate in community life.
2. **Sustained:** We aim to collaborate with others to foster a sustainable environment, a thriving economy and resilient communities.
3. **Delivered:** We are committed to delivering quality services and infrastructure that meets the needs of our community. We aim to strengthen the Council's governance and provide improved, customer-focused experiences.

This plan also incorporates our Municipal Public Health and Wellbeing Plan and our Disability Action Plan, highlighting our commitment to supporting the health and wellbeing of our residents.

I would like to express my sincere gratitude to everyone who contributed to the development of this plan, in particular the Our Community Our Future Community Working Group. Your feedback and insights have helped in shaping our priorities, and I encourage you to stay engaged as we work together to implement this vision for the future.

I am honoured to lead this Council and am proud of the collaborative effort that has gone into creating this plan. Together, we will build a connected, sustainable, and prosperous future for Strathbogie Shire.

Mayor Claire Ewart-Kennedy
Strathbogie Shire Council



Your Councillors

The Strathbogie Shire Council comprises seven Councillors representing the whole municipality in an unsubdivided electoral structure. The seven Councillors were elected for a four-year term.



Mayor
Cr Claire Ewart-Kennedy



Deputy Mayor
Cr Scott Jeffery



Councillor
Clark Holloway



Councillor
Fiona Stevens



Councillor
Gregory Carlson



Councillor
Laura Binks

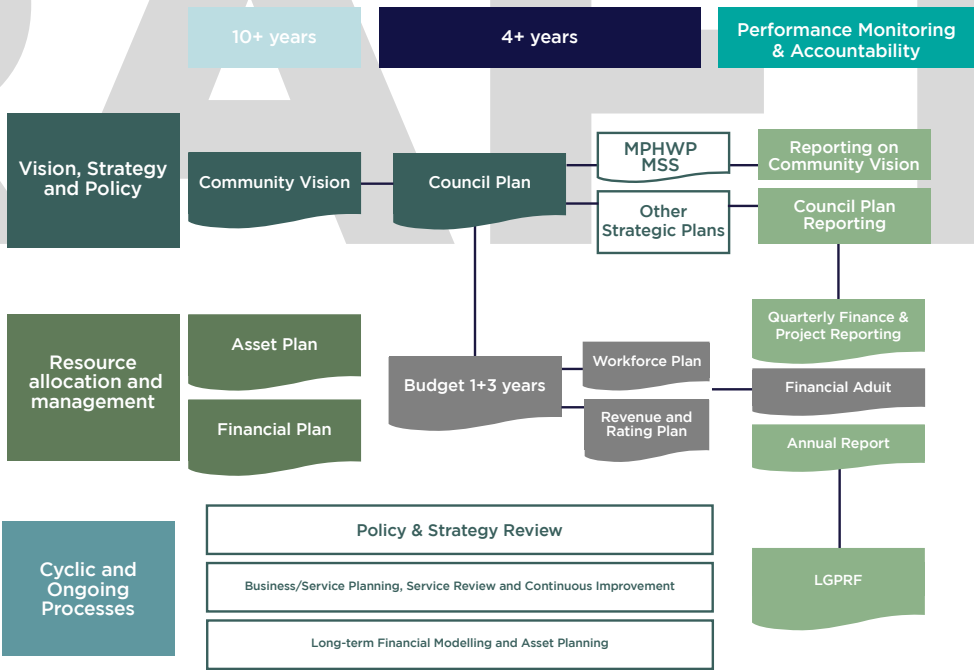


Councillor
Vicki Halsall

Strathbogie Shire's Integrated Planning Framework

The Integrated Planning and Reporting Framework guides Council in identifying community needs and aspirations over the long-term through the Community Vision, Financial Plan, and Asset Plan, the medium term through the Council Plan, Workforce Plan, and Revenue and Rating Plan, and short-term through the Budget. Council holds itself accountable through six-monthly progress reporting on the Council Plan and the Annual Report.

Figure 1: Council's Strategic Planning and Reporting Framework



Note: this shape denotes mandated plans and strategies

The Strathbogie Shire Community Vision 2035

The Community Vision is an aspirational statement developed in consultation with the community that reflects what people value most about Strathbogie Shire and their hopes for the future. Community responses during the engagement program indicated a refresh to the Community Vision was required. The refreshed Community Vision is:

Community Vision 2035

We will create a thriving place to live, work, and explore – where history and Country are honoured, innovation is welcomed, our collective spirit makes us stronger, and our natural environment is sustained for future generations.



1

The role of the Council Plan

The Council Plan 2025-2029 (the Council Plan) is Council's overarching strategic plan that guides Council's direction for the next four years. It guides Council's work to meet community aspirations, directs resource allocation, and sets a system to track progress and results.

The plan addresses the legislative requirements set out in the *Local Government Act 2020*.

The Council Plan responds directly to the community's aspirations in the Strathbogie Shire Community Vision 2035 (the Community Vision).

The Council Plan has integrated the Municipal Public Health and Wellbeing Plan 2025-2029 (MPH&W Plan) and Disability Action Plan 2025-2029 (Disability Action Plan) into the one strategic plan. Clear goals that achieve the requirements of the three plans align with community and stakeholder contributions and assist in the responsible allocating limited resources.



1.1 | Our health, wellbeing and inclusion commitment

Our health and wellbeing are influenced by much more than our individual choices. Good physical, mental and social health starts in our community through inclusive, accessible opportunities to connect, participate and access what we need to achieve maximum health and wellbeing.

We have integrated our MPH&W Plan and Disability Action Plan into our Council Plan embedding our health and inclusion priorities throughout to support our commitment to enhancing wellbeing for all our community as an outcome of everything we do. We will strive to build environments both internally and throughout the broader community that provide opportunities for people of all abilities to participate and support high standards of liveability and healthy lifestyles.

We recognise all people have equal rights to Council services and facilities, and the key role community plays in decision making. This commitment enables a focus on equity where community members of all ages, genders, sexualities, religions, backgrounds, locations and abilities have the same opportunities to achieve good health and wellbeing.

1.2 | Priority Areas

In reviewing the health, wellbeing, and inclusion data and the community and stakeholder engagement feedback, five health and wellbeing priority areas have been identified.

Consideration was also given to the Victorian Public Health and Wellbeing Plan 2023-2027 and regional public health priorities.

Figure 5: Health and Wellbeing Priority Areas



1.3 | Life Stage Approach

A life stage approach considers opportunities for the promotion of positive health and wellbeing and prevention of disease at key stages of life.

Informed by evidence and community and stakeholder feedback, we will take a life stage approach to our health and wellbeing priorities extending across individual health and wellbeing of the community with a focus on early years, young people and older adults.

Figure 6: Target Life Stages for Strathbogie Shire



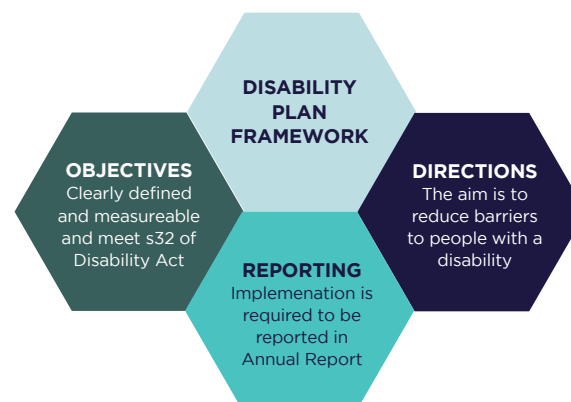
Figure 7: Community Wellbeing Snapshot

40% of our community are aged 60+ . Victoria 22%	35% of the population live with one or more long term health condition . Victoria 27%
14% of the population live with arthritis . Victoria 8%	7% of the population live with heart disease . Victoria 4%
5% of the population are experiencing cancer . Victoria 3%	3% of the population live with a lung condition . Victoria 1.5%
38% of adults consume sugar sweetened beverages daily . Victoria 34%	19% of adults did not meet moderate to vigorous physical activity guidelines. Victoria 17%
14% of adults are experiencing high or very high psychological distress . Victoria 19%	55% of adults felt valued by society . Victoria 48%
13.5% of adults smoke daily . Victoria 10%	17% of adults are at increased risk of alcohol related harm . Victoria 13%
6.4% of population aged 16-64yrs receiving Disability Support Pension - 2021. Victoria 4.4%	References - VPHS Early Release data - GVPHU Health Needs 2023 - ABS Census 2021 ABS Census 2021 - ABS SEIFA ABS SEIFA - Victorian Women's Health Atlas - Victorian Women's Health Atlas - Australian Early Development Census AEDC - Victorian Injury Atlas Vic Injury Atlas

1.4 Our Disability Action Plan commitment

The Disability Action Plan 2025-2029 aims to reduce barriers for people with disabilities in accessing goods, services, facilities, and employment, with annual progress reports. We are committed to collaborating with the community to improve the health and wellbeing of people with disabilities. These efforts are integrated into the Council Plan, Health and Wellbeing Strategy, and related action plans, in line with section 38(1) of the Victorian Disability Act 2006.

Figure 8: Disability Action Plan requirements



1.5 Our commitment to gender equality

We are committed to treating everyone in our community with dignity, respect, and fairness. As we develop plans, strategies, and services, we will consider gender, equality, and diversity. We will uphold the Victorian Government's Gender Equality Act 2020 and continuously work to improve Strathbogie Shire as a safe, respectful, and inclusive community.

2

Our shire

Strathbogie Shire is a large rural municipality situated in central Victoria, encompassing an area of 3,300 square kilometres and home to 11,455 residents. Around 80% of total land is used for agricultural and farming purposes, which is the primary driver of the local economy.

The Shire is strategically located approximately 125 kilometres north of Melbourne's CBD and is surrounded by the key regional centres of Bendigo, Shepparton, Seymour and Wangaratta, which provide access to employment, services and amenity for its residents. Accessibility is provided via major transport routes, including the Hume Freeway and Goulburn Valley Freeway, in addition to rail transport and Mangalore

Regional Airport, which is an advantage for industry and the community.

The Shire has several key townships spread across the Shire that support residents, visitors, businesses and rural industries, including Euroa and Nagambie. These are complemented by smaller communities including Avenel, Violet Town and Strathbogie.

The municipality provides a diverse range of natural assets that contribute to resident and visitor amenity. These include the Strathbogie Ranges to the east and the Goulburn River to the west, which includes Lake Nagambie and its surrounding amenities. These assets support nature-based and outdoor recreation including cycling, walking, water sports and fishing.



	Shire covers 3,300 square kilometres.		Populations density is 3.51 people per square kilometre		11,455 people in 2021, forecast increase of 1.9% p.a. to 15,011 in 2036
	Strathbogie Shire is the 25th most disadvantaged Shire out of 79 Local Government Area's in Victoria.		23% of households earn less than \$650 a week Victoria 15%		Population is ageing - median age of 53, compared to regional Vic average of 43
	Housing demand forecast to increase by 1,698 dwellings (+1.7% p.a.) through 2036		Property prices are relatively more affordable than regional Vic averages.		80% of our community were born in Australia Victoria 65%
	24% of adults report their self-related health status as fair or poor Victoria 21%		2% of the population identified as Aboriginal and/or Torres Strait Islander Victoria 1%		22% of people aged >15 do voluntary work through an organisation or group Regional Victoria 17%; Victoria 13%
	80% of adults report high or very high life satisfaction Victoria 77%		19% of adults are experiencing loneliness Victoria 23%		25% of adults have a self-reported disability Victoria 20%
	123 per 10k pop Incidents of family violence (2023) Victoria 160 per 10k pop		6% of the adult population are LGBTIQ+ Victoria 11%		6.5% of families were single parent caring for dependents under 15 Victoria 7%

References

- VPHS Early Release data
- GVPHU Health Needs 2023
- ABS Census 2021 ABS Census 2021
- ABS SEIFA ABS SEIFA
- Victorian Women's Health Atlas Victorian Women's Health Atlas
- Australian Early Development Census AEDC
- Victorian Injury Atlas Vic Injury Atlas

3

Engaging with our community

Our community has shared their vision for the Shire's future, guiding the refreshed Community Vision and integrated plans. The "Our Community Our Future" engagement program contributed to the Council Plan. In addition, a Community Working Group reviewed the feedback and Council's draft objectives, meeting twice before presenting recommendations to Councillors. A summary of the engagement responses is below, with more details available on our website.

3.1 | What we heard is important for the long term (10+ years) future of our Shire

Our community has highlighted six key themes important to the long-term future of the Shire these are:

Infrastructure and Planning

Investment in essential infrastructure, transport, and urban planning is a recurring concern, with improvements that enhance connectivity, accessibility, and liveability.

Community and Social Wellbeing

Support for inclusive and diverse communities, focusing on recreational opportunities, youth and elderly support, and greater community participation in decision-making.

Economic Growth and Regional Prosperity

Desire for balanced economic growth, with support for local businesses, tourism, and agritourism, while ensuring sustainability and community benefit.

Environmental Sustainability

Environmental protection, climate resilience, and sustainable land use are key concerns, with advocacy for conservation efforts and renewable energy initiatives.

Governance and Council Performance

Transparency, accountability, and proactive governance that prioritises responsible financial management, strategic planning, and community involvement.

Cultural and Heritage Preservation

Maintain the Shire's rural character, protect First Nation heritage, and foster cultural and artistic expression.

3.2 | What we heard are the community's biggest concerns for the future

Our community highlighted ten themes of concern for the Shire's future. These are:

Infrastructure and Roads

Poorly maintained roads, unsafe intersections, and inadequate infrastructure investments.

Public Transport

Lack of reliable public transport, including infrequent train stops and no bus services, limits mobility for residents.

Housing Development

Unplanned housing growth without adequate infrastructure threatens community cohesion and sustainability.

Financial Sustainability

Limited ratepayer base and lack of diverse businesses create financial strain, raising viability concerns.

Environmental and Climate Change

Climate impacts, biodiversity loss, and unsustainable resource use are a concern.

Community Engagement and Governance

Residents feel disconnected from decision-making processes and perceive a lack of transparency in Council operations.

Health and Social Services

Urgent need for better medical access, educational opportunities, and community services.

Public Safety

Concerns about crime, youth activities, and emergency preparedness highlight the need for better support structures.

Preserving Heritage

Protecting the Shire's historical sites and maintaining town character.

Bureaucracy

Excessive bureaucracy and slow decision-making hinder progress and frustrate the community.

3.3 | What the community seeks of Council in the next four years

Our community has highlighted five key themes important for the Council to focus on over the next four years. These are:

Infrastructure and Roads

Infrastructure and roads with strong emphasis on road maintenance, potholes, drainage, and parking.

Community Engagement and Governance

Community engagement and governance with focus on transparency, consultation, and better decision-making.

Economic Growth and Local Business Support

Protecting the Shire's historical sites and maintaining town character. Business investment, job creation, and support for local industry.

Housing Development and Planning

Planning for sustainable growth, rezoning, and urban expansion.

Financial Stability and Operational Efficiency

Prioritise better budget management, ratepayer fairness, and reducing unnecessary costs.

3.4 | What the community seeks to address health and wellbeing and disability support

1. Better public or community transport to reach health providers outside the Shire.
2. Advocate for better health services locally.
3. Cater for the health and wellbeing of our elderly population.
4. Provide a range of facilities supporting people of all ages to remain active and healthy.
5. Support and encourage community connectedness to reduce isolation, increase participation,

6. involvement and encourage volunteerism.
6. Bridge the digital divide and increase digital literacy.
7. Work in partnership with other providers to create better outcomes.
8. Enhance and improve accessibility of parklands, trails and amenities so people can spend time enjoying nature.
9. Ensure wheelchair access to more facilities, including shade and ways to avoid the heat.
10. Provide information to help people know what facilities and services are available.
11. Collaborate with other health services to provide screenings, health fairs, and wellness programs to address specific community health needs locally.
12. Council plays a key role in creating environments that support physical and mental well-being. This means maintaining and improving community spaces, supporting local food systems, and investing in recreational programs.
13. Support for all our community groups, not just those that encourage physical activity but those assisting the mental health needs of the community.

3.5 | How to read the Strathbogie Shire Council Plan 2025-2029

The Council Plan describes the strategic directions of the Council over the next four years.

Three strategic objectives will guide Council's efforts to achieve the strategic directions.

The strategies are the long-term goals Council wants to achieve, progress or contribute to. There are also indicators and measures for monitoring progress and Council's performance. These will be reported to the community six-monthly.

Each section also describes the major initiatives Council will allocate funding and resources to achieve these outcomes. In some cases, Council will directly deliver or lead initiatives and in others it will partner or advocate for change.

The Council Plan directions are intended to achieve the goals and aspirations outlined in the Community Vision but also remain agile to adapt to the evolving needs of our community over the next four years. Annual action plans will be developed to implement the Council Plan strategies and major initiatives. Council has three roles in the Council Plan, these are indicated through the initiatives and actions as:

- **Deliver** – actions which we have direct responsibility and accountability for
- **Partner** – actions where we partner with others
- **Advocate** – actions where we advocate on behalf of our community.

Further to these strategic outcomes, Council delivers a diverse range of services, programs and projects which directly benefit many community members.

3.6 | Strategic Directions

Our Shire will be a destination of choice for rural enterprises, lifestyle living, businesses and investment. Our Council will be socially, environmentally and financially sustainable, and future-focused on our community.

3.7 | Strategic Objectives

These overarching directions will be achieved through three holistic objectives:



Connected

We are committed to enhancing access for all residents, promoting healthy living, fostering connections, and providing opportunities to thrive and participate in community life.



Sustained

We aim to collaborate with others to foster a sustainable environment, a thriving economy and resilient communities.



Delivered

We are committed to delivering quality services and infrastructure that meets the needs of our community. We aim to strengthen the Council's governance and provide improved, customer-focused experiences.

3.8 | Council Services

Our Services | Strathbogie Shire Council



Transport and Infrastructure

- Roads**
 - Road Network (including bridges and culverts)
 - Streetscapes and Lighting
 - Roadside Management
- Assets**
 - Strategic Infrastructure and Facilities Planning
 - Asset Design and Construction
 - Asset Management
 - Fleet and Plant Management
 - Council owned land
- Project (Capital) delivery**
 - Parking design and compliance

Arts and Culture

- Arts and Culture**
 - Arts; public art and creative industry
 - Libraries
 - Cinema
- Tourism Destinations and Events**
 - Events
 - Nagambie Lakes Regatta centre
 - Destination Planning and Visitor Services

Business and Employment

- Business Support, Sector Growth and Investment Attraction**
 - Business Development
 - Innovation, investment and growth

Corporate Services

- Communications, Engagement and Advocacy**
- Customer Service**
- People and Culture**
- Governance and Risk**
 - Finance and Rates
 - Information and Technology

Land Use Planning and Property

- Statutory Planning**
 - Planning Permits
 - Subdivisions
- Strategic Planning**
 - Planning Scheme Amendments
 - Township and other Land Use Strategies
- Building and Compliance**
 - Building Regulation
 - Approvals and Regulation
 - Planning Compliance

Community

- Child, Youth and Family**
 - Maternal Child Health
 - Youth services
 - Early Years Supported Play Group
 - Immunisation
- Community Safety**
 - Local Laws
 - Emergency Management
 - Community Safety
 - Environmental Health
- Community Strengthening**
 - Inclusive Communities
 - Health and wellbeing
 - Social Policy and Planning
 - Aboriginal Engagement
 - Gender Equity
 - Community Development and Empowerment
 - Community Facilities
 - Community Grants

Pets and Animals

- Pets and Animals**
 - Animal Management and Registration
 - Pound
 - Livestock

Sports and Recreation

- Sport and Recreation**
 - Sports Grounds and Facilities
 - Sports and Recreation Development
 - Seasonal Pools
 - Tracks and Trails
- Parks and Open Spaces**
 - Playgrounds
 - Parks and Open spaces

Environment

- Waste**
 - Landfill
 - Litter Collection
 - Waste Education
 - Kerbside bin collection, processing and disposal
 - Transfer Station and Resale shops
- Sustainability and Environment**
 - Trees
 - Biodiversity and Natural Resource Management
 - Climate Change

3.9 | Strategic Risks

Council's strategic risks, both opportunities and threats, can affect the implementation of the Council Plan. Recognising these risks and their impacts is crucial in shaping strategic directions, influencing resource allocation, and potentially disrupting operations, which may affect the achievement of the Council Plan. These risks are regularly reviewed.

- » **Governance, Compliance, Reputation and Relationships**
- » **Financial Sustainability**
- » **Environmental Impacts**
- » **Health and Safety**
- » **Information Technology Systems, Including Cyber Security and Data Breaches**



4. Objective One: Connected

We are committed to enhancing access for all residents, promoting healthy living, fostering connections, and providing opportunities to thrive and participate in community life.

Strategies

- » Build a healthy, resilient, connected and engaged community.
- » Create opportunities for community connections between townships and interest groups.
- » Build collaborative working relationships with First Nations people
- » Advocate for improved transport and access to health, wellbeing and disability services and infrastructure.
- » Build strong networks and partnerships to achieve better community outcomes, building the capacity of our community.
- » Partner with community groups to promote and celebrate our diversity, history and unique identities.
- » Communicate and engage effectively with our community.

Strategic Indicators

INDICATOR	MEASURE
Council contributions towards community projects and events	» Number of community projects or events funded through the Community Funding Model.
Council proactively advocates for community priorities	» Total dollars received/committed through grants provided by other levels of government or philanthropic organisations for community co-contributed projects. » Success rate of competitive grant applications.
Community Engagement	» Annual Community Satisfaction Survey improved from previous year.
Council decisions and activities communicated in a timely, clear and proactive manner	» Community satisfaction with Council's decision is improved from previous year (Community Satisfaction Survey).
Community connection	» Minimum of four opportunities per year for interconnected interest groups to come together (eg, Friends of the pool, recreation reserves)

Major Initiatives and Initiatives

NO	MAJOR INITIATIVE	COUNCIL'S ROLE
1.1	» Work with the First Nations people to promote mutual respect and understanding.	Deliver, Partner
1.2	» Grow relationships and networks within the community to raise awareness, support diversity, inclusion, safety and connections for those who find themselves disadvantaged, isolated, disabled, marginalised or experiencing family violence.	Deliver, Partner, Advocate
1.3	» Support better health and wellbeing outcomes in collaboration with external service providers and agencies	Partner, Advocate

NO	INITIATIVE	COUNCIL'S ROLE
1.4	» Deliver the Health, Wellbeing and Inclusion Action Plan 2025-29	Deliver, Partner, Advocate
1.5	» Encourage community groups to use Council's community grants program and philanthropic organisations to fund community projects to support health and wellbeing benefits and community strengthening.	Deliver, Partner, Advocate
1.6	» Develop a Communications Strategy to improve transparency and promote Council Services	Deliver



5. Objective Two: Sustained

We aim to collaborate with others to foster a sustainable environment, a thriving economy and resilient communities.

Strategies

- » Position the Shire as a prime destination for rural enterprises, lifestyle living, investors, tourism, and businesses
- » Prepare for emergencies and build community resilience to adapt to climate impacts.
- » Actively protect our environment and work together to highlight the value of biodiversity.
- » Focus on delivering strategic land-use planning.
- » Pursue and facilitate opportunities for investment, economic growth, development, housing and jobs.
- » Advocate for improved regional infrastructure, including roads, water, drainage, power and telecommunications.
- » Focus on reducing waste going to landfill and better ways to manage waste.
- » Improve the amenity of our Shire through proactive compliance and enforcement.

Strategic Indicators

INDICATOR	MEASURE
Advocacy and partnerships with governments and agencies to deliver on Council's adopted Priority Projects and necessary Shire infrastructure	<ul style="list-style-type: none"> » Annually, a minimum of two meetings held with State and/or Federal Ministers » Annually update Priority Advocacy Projects » Annually, a minimum of one advocacy meeting held with funding authorities » Success rate of competitive grant applications.
Waste directed to landfill	<ul style="list-style-type: none"> » Percentage increase (from previous year) in the total volume of kerbside waste diverted from landfill » Quarterly waste management updates to Council and community
Responsiveness to statutory planning applications	<ul style="list-style-type: none"> » Annually percentage of planning applications decided within required statutory time frames.
Tourist visitation across the shire	<ul style="list-style-type: none"> » Annual visitor numbers to Visitor Information Centres » Increased annual visitor spending (reported via SpendMapp)
Economic growth	<ul style="list-style-type: none"> » Monitor and report on annual economic growth.

Major Initiatives and Initiatives

NO	MAJOR INITIATIVE	COUNCIL'S ROLE
2.1	» Review, adopt and implement Council's Advocacy Plan to advocate for council's priority projects which may include improved community infrastructure, better roads, drainage, water supply, telecommunications, power, public transport and health services.	Deliver, Partner, Advocate
2.2	» Implement actions from the Rural Residential Land-use Strategy and Urban Growth Strategy.	Deliver, Partner, Advocate
2.3	» Continue to support Goulburn Region Tourism Incorporated and implement actions from the Goulburn Region Destination Management Plan.	Deliver, Partner, Advocate
2.4	» Pursue increased funding from the State and Federal Governments (or other funding partners).	Deliver, Partner, Advocate
2.5	» Investigate regional shared services model opportunities for services.	Deliver, Partner, Advocate
NO	INITIATIVE	COUNCIL'S ROLE
2.6	» Review the Municipal Strategic Statement in the Strathbogie Planning Scheme.	Deliver
2.7	» Prepare Council's Climate Change Action Plan 2027-2032.	Deliver, Partner, Advocate
2.8	» Implement actions from the Economic Development Strategy 2023-2027	Deliver, Partner, Advocate
2.9	» Protect and support community safety and amenity through the Local Law enforcement and education.	Deliver
2.10	» Reduce waste to landfill.	Deliver
2.11	» Consolidate the various paths, trails and footpath plans and strategies	Deliver



6. Objective Three: Delivered

We are committed to delivering quality services and infrastructure that meets the needs of our community. We aim to strengthen the Council's governance and provide improved, customer-focused experiences.

Strategies

- » Govern responsibly by managing finances, ensuring compliance, transparency and making informed decisions in the best interest of the whole municipal community.
- » Create a responsive, customer-focused experience that ensures we effectively close the loop for our customers.
- » Focus on improving our asset management processes, extending the life of our infrastructure, planning future projects, and resolving pending matters (including heritage sites).
- » Embed a continuous service optimisation framework across the organisation.
- » Manage Council's strategic risks.

Strategic Indicators

INDICATOR	MEASURE
Council's roads condition managed	» Community satisfaction with Council's sealed local roads is increased from previous year » Annual update on Council's Road Management Plan compliance
An engaged and aligned workforce	» Percentage of staff turnover within expected range » Staff engagement survey undertaken every 2 years
Council expenses per head of population	» Expenses per head of population as detailed in local government performance reporting framework
Asset Management oversight	» Minimum of four Asset Management Steering Committee Meetings annually.
Capital Works Program delivered	» Deliver a minimum 80% of the roads and infrastructure capital works program annually
Manage cyber security threats	» Regularly testing and policy oversight
Efficiencies measured	» Annual report to Council
Investigate shared service models	» Evidenced in the service optimisation framework
Finances managed and strengthened	» Annual reporting to Council in the Performance Statement

Major Initiatives and Initiatives

NO	MAJOR INITIATIVE	COUNCIL'S ROLE
3.1	» Prioritise asset renewal and existing strategies toward the development of council's annual capital works program.	Deliver
3.2	» Develop and implement the Asset Management Framework (including the recognition of heritage assets).	Deliver
3.3	» Develop and implement a continuous service optimisation framework.	Deliver
3.4	» Invest in information technology systems to enhance efficient and effective service delivery.	Deliver
NO	INITIATIVE	COUNCIL'S ROLE
3.5	» Develop a Workforce Plan.	Deliver
3.6	» Deliver council's Gender Equality Action Plan and implement the Victorian fair	Deliver
3.7	» Govern responsibly by managing finances sustainably, addressing legislative compliance and managing strategic risks	Deliver

7

Attachment One- health, wellbeing and inclusion

7.1 | Our health, wellbeing and inclusion priorities

The following evidence informed health, wellbeing and inclusion priorities have emerged from research and consultation with community and stakeholders through the Council Plan engagement process.

1. **Mental Health and Social Connection**
2. **Active Living**
3. **Healthy and Sustainable Environments**
4. **Respect, Diversity and Inclusion**
5. **Access and Equity**

These priorities represent the most significant preventable causes of poor health and wellbeing, including disadvantage, in Strathbogie Shire, as well as those areas where our organisation and partners can make changes to positively influence health outcomes and inclusion in our community.

7.2 | What we heard

Community: We need to work in partnership to improve access to services, programs and opportunities for active living, healthy lifestyles and social connection for people of all abilities across all life stages, particularly our older and younger population.

We need to advocate for improved access to public transport and health services.

Partners, stakeholders, and local schools:

We need to work in partnerships, create opportunities for partnerships, and support the community to access services and programs that enable inclusion, health, and wellbeing, across all life stages.

We need to advocate for transport, workforce housing, and local service provision.

7.3 | What we know

We looked at data on disability, disadvantage, and health and wellbeing for the Strathbogie community. Overall, our community reports feeling connected and valued by society with significantly higher rates of volunteering compared to the Victorian average. However, the data does reveal some areas that would benefit from additional support and attention over the next four years.

We have higher rates of long-term health conditions, in particular those associated with ageing such as arthritis and heart disease.

We have a higher percentage of adults who are overweight or obese compared to Victorian rates.

We have a higher percentage of adults who consume more sugar sweetened beverages daily and do not meet moderate to vigorous physical activity guidelines compared to Victorian rates.

We have a higher percentage of adults who smoke daily and are at increased risk of alcohol related harm.

We also have some significant factors that can contribute to health inequity.

We have a higher percentage of the population who have a profound or severe disability, who receive the

Disability Support pension, and who provide unpaid assistance to people with disability.

We have a high level of socio-economic disadvantage and lower household incomes compared to Victorian levels.

We have lower percentages of 15-24yo's who are learning or earning and 16yo's participating in full-time secondary school education than the Victorian average. We have a higher percentage of females receiving the sole parent pension than the Victorian average. We have a higher percentage of single (lone) person households and people who are widowed than Victorian rates.

Health and wellbeing inequities

While a life-stages approach will be taken to address the health and inclusion priorities, it is also necessary to focus actions on the factors such as education, income and housing that can create health inequities impacting wellbeing outcomes for particular population groups.

We also recognise that the causes of disadvantage or discrimination do not exist independently.

Intersectionality recognises that these causes can intersect and overlap with identities, experiences and needs, magnifying the severity and frequency of impacts while raising barriers to support.

Research identifies the following groups as at higher risk of disadvantage: older people living alone, sole-parent families, Aboriginal and Torres Strait Islander people, those with disability, carers, disengaged youth, LGBTIQ+ individuals, people with limited English, those experiencing homelessness, and social housing tenants.

Legislative responsibilities

Under the Public Health and Wellbeing Act 2008 and the Disability Act 2006, Council has a responsibility to protect, promote, and improve the public health and wellbeing of our community and reduce barriers and promote inclusion for people with disability through our Municipal Public Health and Wellbeing Plan and our Disability Action Plan.

7.4 | How we will deliver

Integrated approach

We have integrated our Municipal Public Health and Wellbeing Plan 2025-2029 and our Disability Action Plan with our Council Plan to ensure our commitment to supporting inclusion and enhancing wellbeing for our community is an outcome of everything we do. We will strive to provide a high quality of liveability through our planning, services, places, and spaces to enable all members of the community to make healthy choices. We will develop a four-year Health, Wellbeing, and Inclusion Action Plan 2025-2029 which will sit across the organisation and will be available on Council's website for community access. We will review the plan annually to ensure currency and support a responsive approach to achieving our goals.

Partnerships

Delivery of the Plan will require collaborative partnerships between Council and a range of stakeholders, including community members and groups, service providers, peak bodies and associations, and State and Federal Governments including but not limited to:

- Goulburn Valley Public Health Unit (GVPHU)
- Goulburn Valley Health
- Primary Care Connect
- Women's Health Goulburn North East
- Valley Sport

To support this approach, we will work with our partners in a number of ways including partnering on initiatives,

participating in regional networks and working effectively with community to achieve the greatest impact.

A key partnership will be with the GVPHU Prevention Partnership which will support partnering efforts and collective impact across the region addressing the shared health and wellbeing priorities of increasing healthy eating, increasing active living, improving mental wellbeing, supporting healthy ageing, and embedding gender equity.

Goals

1. Mental Health and Social Connection
2. To promote community resilience building on our community's sense of connection and belonging, and for people to feel supported and strong in their mental wellbeing.
3. Enhance Active Living
4. To support a community that is physically active promoting good physical health across all life stages, genders, backgrounds and abilities.
5. Healthy and Sustainable Environments
6. To provide local, accessible, environments which support our community achieve maximum health and wellbeing and where climate change impacts are mitigated.
7. Respect, Diversity, and Inclusion
8. To enable a socially inclusive community supporting diversity, inclusion and respect across our whole community over all life stages.
9. Access and Equity
10. To provide local, accessible, environments where all members of our community irrespective of age, ability and disadvantage have access to opportunities, facilities and services that enable health and wellbeing and promotes a community that is safe from all forms of violence.

Strategies

Table 1 shows the strategies Council will employ to support the five priorities, Council's role, and alignment with the Council Plan, and the *Victorian Public Health and Wellbeing Plan 2023-2027*.

STRATEGIES	COUNCIL'S ROLE	CP OBJECTIVE
1. Mental Health and Social Connection VPH&WP 2023-27 – Improving Wellbeing		
Provide accessible programs and activities that increase social connection, civic participation and resilience across early years, young people, and older people populations	Deliver	Connected
Provide funding, support and capacity building for community groups to deliver accessible projects and activities that increase community connection, civic participation and resilience through the Community Funding Program	Deliver	Connected
Work in partnership with service providers to support timely access to evidence-based initiatives, programs, and services that build individual and community resilience and improve mental wellbeing	Partner	Connected
Work in partnership with organisations and the community to build the capacity of community groups to support and promote volunteering	Deliver, Partner	Connected
2. Active Living VPH&WP 2023-27 – Increasing Active Living		
Work in partnership with organisations on evidence-based campaigns that promote active healthy lifestyles	Partner	Connected
Provide funding, support and capacity building for community groups to deliver accessible events, projects and activities that encourage active living across all abilities and life stages	Deliver	Connected
Develop and implement strategies that support active living	Deliver	Connected
Continue to provide and maintain infrastructure which supports recreational activity and enhances accessibility, safety, walkability and interconnectedness across the built environment	Deliver	Deliver
3. Healthy and Sustainable Environments VPH&WP 2023-27 – Increasing Healthy Eating, Tackling Climate Change and its Impacts on Health, Reducing Harm from Tobacco and e-Cigarette Use		
Provide and facilitate healthy food options and access to drinking water in community settings, events, public spaces and Council-owned facilities	Deliver, Partner	Connected
Provide and work in partnership to promote and support the implementation of state and local evidence-based campaigns which promote healthy lifestyles across the life stages	Partner	Connected
Work with the community through our programs and partnerships with stakeholders to minimise harm from alcohol, tobacco and e-cigarette use	Partner	Connected
Deliver Council's Climate Change Action Plan	Deliver, Partner	Sustained
Support expanded public transport options to connect the community to local services and facilities	Advocate	Connected
Work with stakeholders on a platform to support and advocate for accessible and coordinated health and wellbeing services and program delivery across the municipality	Partner	Connected

STRATEGIES	COUNCIL'S ROLE	CP OBJECTIVE
4. Respect, Diversity, and Inclusion		
Partner with the Taungurung Lands and Water Council on the MOU to support a collaborative respectful working partnership with First Nations people	Partner, Deliver	Connected
Provide funding, support, and capacity building to community groups to deliver accessible, inclusive and diverse arts and cultural events and activities	Deliver	Connected
Work in partnership with State government and peak bodies to support evidence-based campaigns and days of significance that celebrate inclusion, diversity, and other periods of significance	Deliver, Partner	Connected
Develop and implement strategies/plans that support and promote creativity, diversity and inclusion within the organisation and the broader community	Deliver	Connected
Provide opportunities for connection, civic participation, and leadership in inclusion through the Youth Program	Deliver	Connected
5. Access and Equity VPH&WP 2023-27 - Preventing all Forms of Violence		
Provide equitable access for all people to all services, particularly those who experience access barriers and disadvantage	Deliver	Connected
Work in collaboration with our community to apply universal design principles in new community facilities and consider ways to improve accessibility within existing Council owned infrastructure	Deliver, Partner	Connected
Partner in a range of State government community campaigns that promote equity, respect and awareness of family violence	Partner, Deliver	Connected
Provide referral, support and early intervention for women who are at risk or experiencing family violence	Deliver	Connected
Participate in local and regional networks that collectively drive action that supports equality and safety	Partner	Connected
Undertake our requirements as per the Gender Equality Act 2020 including:	Deliver	Deliver
Provide accessible communications and media to support civic participation across all ages and abilities	Deliver	Connected

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Attachment Two -
Regional Statistics

KEY

Red measures are statistically **either worse** compared to the Victorian value and/or could have negative impact on health and wellbeing in Strathbogie Shire.

Green measures are statistically better compared to the Victorian value and could have positive impact on health and wellbeing in Strathbogie Shire.

Blue measures are not statistically worse, better or equivalent to the Victorian value and are not likely to have a negative or positive impact on health and wellbeing.

Grey measures are statistically equivalent to the Victorian value.

The statistics below have been used to inform the Council Plan, Municipal Health and Well Being Plan and Disability Action Plan.

Our Community (2 & 3)

	41% of our community are aged 60+ Regional Victoria 21%		17% of our community are aged 0-17 Regional Victoria 29%		80% of our community were born in Australia Victoria 65%
	87% of households use only English at home Victoria 67%		2% of the population identified as Aboriginal and/or Torres Strait Islander Victoria 1%		22% of people aged >15 do voluntary work through an organisation or group Regional Victoria 17%; Victoria 13%
	6% of the adult population are LGBTIQA+ Victoria 11%		38% of the population are affiliated with Catholic, Anglican or Uniting Church and 40% do not affiliate with any religion		6.5% of families were single parent caring for dependents under 15 Victoria 7%

Wellbeing (1, 2, 3 & 5)

	24% of adults report their self-related health status as fair or poor Victoria 21%		80% of adults report high or very high life satisfaction Victoria 77%		19% of adults are experiencing loneliness Victoria 23%
	55% of adults felt valued by society Victoria 48%		14% of population sought professional help for a mental health related problem in last 12 months (2023) Victoria 20%		25% of adults have a self-reported disability Victoria 20%

Key

Red measures are statistically **either worse** compared to the Victorian value and/or could have negative impact on health and wellbeing in Strathbogie Shire.

Green measures are statistically better compared to the Victorian value and could have positive impact on health and wellbeing in Strathbogie Shire.

Grey measures are statistically equivalent to the Victorian value.

The statistics below have been used to inform the Council Plan, Municipal Health and Well Being Plan and Disability Action Plan.

Economic (3 & 4)					
	Shire covers 3,300 square kilometres.		Populations density is 3.51 people per square kilometre		11,455 people in 2021, forecast increase of 1.9% p.a. to 15,011 in 2036
	Strathbogie Shire is the 25th most disadvantaged Shire out of 79 Local Government Area's in Victoria.		23% of households earn less than \$650 a week Victoria 15%		Population is ageing - median age of 53, compared to regional Vic average of 43
	Housing demand forecast to increase by 1,698 dwellings (+1.7% p.a.) through 2036		Property prices are relatively more affordable than regional Vic averages.		
Long-term Health Conditions (1 & 2)					
	14% of the population live with arthritis Victoria 8%		7% of the population live with heart disease Victoria 4%		5% of the population are experiencing cancer Victoria 3%
	35% of the population live with one or more long term health condition Victoria 27%				

Key

Red measures are statistically **either worse** compared to the Victorian value and/or could have negative impact on health and wellbeing in Strathbogrie Shire.

Green measures are statistically better compared to the Victorian value and could have positive impact on health and wellbeing in Strathbogrie Shire.

Grey measures are statistically equivalent to the Victorian value.

The statistics below have been used to inform the Council Plan, Municipal Health and Well Being Plan and Disability Action Plan.

Active Living (1)					
	19% of adults did not meet moderate to vigorous physical activity guidelines Victoria 17%		21.5% of adults spent 8 hours sitting on an average weekday i.e. sedentary behaviour Victoria 28%		23% of sedentary adults did not meet moderate to vigorous physical activity guidelines Victoria 19.5%
Tobacco, Alcohol & Other Drugs (1 & 2)					
	13.5% of adults smoke daily Victoria 10%		17% of adults are at increased risk of alcohol related harm Victoria 13%		18% of adults did not consume alcohol in the last 12 months Victoria 21%
	Strathbogrie Shire had a higher annual rate per 100k population of alcohol or drug related ambulance attendances at 572 compared to Victoria at 388 in the last ambulance data report (2021/22)				
Safety (2, 5, 6 and 7)					
	2.3% of adults were admitted to hospital for falls (2021/22 – 2022/23) Victoria 1.5%		47 Incidents of family violence where one or more children were present (2023)		123 per 10k pop Incidents of family violence (2023) Victoria 160 per 10k pop
	660 per 10k pop Incidents of victim reports for crimes against the person (2022) Victoria 1026 per 10k pop		References 1. VPHS Early Release data 2. GVPHU Health Needs 2023 3. ABS Census 2021 ABS Census 2021 4. ABS SEIFA ABS SEIFA 5. Victorian Women's Health Atlas Victorian Women's Health Atlas 6. Australian Early Development Census AEDC 7. Victorian Injury Atlas Vic Injury Atlas		

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Strathbogie Shire Council

Annual Action Plan

2025-2026

Strathbogie
SHIRE COUNCIL



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Acknowledgement of Country

We acknowledge the Traditional Custodians of the places we live, work and play.

We recognise and respect the enduring relationship they have with their lands and waters, and we pay respects to the Elders past, present, and emerging.

Annual Action Plan 2025-2026

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The Annual Action Plan

The purpose of the Annual Action Plan (Action Plan) is to communicate the actions Council will deliver each financial year to implement the Strategies and Major Initiatives in the Council Plan 2025-2029 (the Council Plan). The Council Plan is focused on achieving the community's long-term aspirations described in the Community Vision 2035.

An Action Plan will be developed and adopted by Council annually and funded through the adopted Budget.

The actions will be measurable and assigned to the responsible Directorate to complete during the respective financial year. Some actions may require more than one year to complete. In these circumstances these actions will be continued and updated in the following year's Annual Action Plan. Each action connects back to one or more of the Major Initiatives and Initiatives in the Council Plan. Progress reports will be provided to Council six-monthly and end of year results in the Annual Report.

Council Plan 2025-2029 Strategic Objectives

Council's strategic objectives are:



CONNECTED

We are committed to enhancing access for all residents, promoting healthy living, fostering connections, and providing opportunities to thrive and participate in community life.



SUSTAINED

We aim to collaborate with others foster a sustainable environment, a thriving economy, and resilient communities.



DELIVERED

We are committed to delivering quality services and infrastructure that meets the needs of our community. We aim to strengthen the Council's governance and provide improved, customer-focused experiences.

Objective One: Connected – Action Plan 2025-2026

Action	Council's Role	Initiative	Measure	Responsibility
Attract grant funding and support community grant writing	Deliver	Connected 1.3 and 1.5	Total dollars received/committed through grants provided by other levels of government or philanthropic organisations for community co-contributed projects. Success rate of competitive grant applications.	Community and Planning Directorate
Health, Wellbeing and Disability Network established to advance local programs and advocacy	Deliver Partner	Connected 1.2, 1.3 and 1.4	Network established and a minimum of two meetings held	Community and Planning Directorate
Deliver 2025-26 actions in the Health, Wellbeing and Disability Action Plan	Deliver	Connected 1.2, 1.3 and 1.4	Annual Health, Wellbeing and Disability Action Plan progress report presented to Council	Community and Planning Directorate
Deliver Councillor and community engagement opportunities	Deliver	Connected 1.6	Minimum of five engagement opportunities delivered throughout the municipality	People and Governance Directorate
Review existing Memorandum of Understanding with Taungurung Land and Waters Council	Deliver	Connected 1.1	Review complete	Community and Planning Directorate
Seek opportunities to collaborate with Taungurung Land and Waters Council and Yorta Yorta Nation Aboriginal Corporation on initiatives of mutual benefit	Deliver	Connected 1.1	Two opportunities for collaboration undertaken	Community and Planning Directorate
Develop an annual Communications Strategy with supporting tactical plans provided quarterly	Deliver	Connected 1.6	Development of strategy completed, and one quarterly tactical plan delivered	People and Governance Directorate

Objective Two: Sustained – Action Plan 2025-2026

Action	Council's Role	Initiative	Measure	Responsibility
Review and adopt Council's Advocacy Strategy 2025-2029	Deliver	Sustained 2.1	Strategy is reviewed and adopted by Council	Chief Executive Officer
Determine Council's priority advocacy projects and develop an annual advocacy plan	Deliver	Sustained 2.1 and 2.4	Priority projects are identified and adopted by Council	Chief Executive Officer
Implement the annual advocacy plan	Deliver Advocate	Sustained 2.1 and 2.4	Commence implementation of the annual advocacy plan	Chief Executive Officer
Review the Municipal Strategic Statement in accordance with Planning and Environment Act 1987	Deliver	Sustained 2.6	Statement is reviewed	Community and Planning Directorate
Commence implementation of a priority action from the Rural Residential and Land Use Strategy and Urban Growth Strategy	Deliver	Sustained 2.2	One action underway from each strategy	Community and Planning Directorate
Implement the interim and permanent Flood Controls in Nagambie	Deliver	Sustained 2.7	Submit planning scheme amendment to the Minister	Community and Planning Directorate
Review and update Council's current Climate Action Plan 2022-2027	Deliver	Sustained 2.7	Annual progress reporting to Council	Sustainable Infrastructure Directorate
Review and adopt a new Stormwater Strategy	Deliver	Sustained 2.7	Strategy adopted by Council	Sustainable Infrastructure Directorate
Commence the development of a Transfer Station Optimisation Plan	Deliver	Sustained 2.10	Plan commenced	Sustainable Infrastructure Directorate
Consolidate tracks, trails and footpaths and strategies	Deliver	Sustained 2.11 and 2.3	Commence the process	Community and Planning and Sustainable Infrastructure Directorates
Develop an (economic development) Infrastructure Investment Prospectus for Strathbogie Shire	Deliver	Sustained 2.8	Infrastructure Investment Prospectus developed	Community and Planning Directorate
Partner with the community to support the development of Local Emergency Action Plans to build the resilience of local community in an emergency	Deliver	Sustained 2.7	Develop 2 community Local Emergency Action Plans	Community and Planning Directorate
Deliver Waste Education	Deliver	Sustained 2.10	Minimum of two community education events	Sustainable Infrastructure Directorate
Review, engage and deliver Local Law Number 2	Deliver	Sustained 2.9	Local Law Number 2 adopted by Council	Community and Planning Directorate

Objective Three: Delivered – Action Plan 2025-2026

Action	Council's Role	Initiative	Measure	Responsibility
Develop a Customer Focused Service Charter	Deliver	Connected 3.6	Charter is adopted by Council	People and Governance Directorate
Develop the Asset Management Framework	Deliver	Delivered 3.2	Framework developed	Sustainable Infrastructure Directorate
Review and implement the internal Project Management process and procedures	Deliver	Delivered 3.1	Process and Procedures developed	Sustainable Infrastructure Directorate
Commence the implementation of asset management system	Deliver	Delivered 3.2	Procure and undertake user acceptance testing	Sustainable Infrastructure Directorate
Workforce Plan developed	Deliver	Delivered 3.5	Chief Executive Officer endorses plan	People and Governance Directorate
Current Gender Equality Action Plan reported on, and new plan developed	Deliver	Delivered 3.6	Progress reporting is submitted to Gender Equality Commission in December 2025 and new plan submitted in May 2026	People and Governance Directorate
Develop the Information Technology Strategy	Deliver	Delivered 3.4	Strategy is adopted by Council	People and Governance Directorate
Local Government Performance Reporting Framework management reporting and collection of data completed annually	Deliver	Delivered 3.7	Reporting completed and Annual Report adopted by 31 October 2026	People and Governance Directorate
Annual Councillor mandatory training program delivered	Deliver	Delivered 3.7	Mandatory training requirements as per regulations are delivered	People and Governance Directorate
Cyber Security Policy developed	Deliver	Delivered 3.4	Cyber Security Policy adopted by Council	People and Governance Directorate
Occupational Health and Safety Strategy developed	Deliver	Delivered 3.3 and 3.7	Strategy prepared and approved by CEO	People and Governance Directorate
Investigate customer-focused improvements to our online communications platforms	Deliver	Delivered 3.3 and 3.7	System options investigated	People and Governance Directorate
Undertake a community satisfaction survey	Deliver	Delivered 3.7	Survey undertaken and results provided to Council	People and Governance Directorate
Strengthen the sustainability of long-term Financial Plan	Deliver	Delivered 3.7	Report annually to Council through the budget document and performance statement	Chief Executive Officer

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The below summarises the deliberative engagement process and outputs of Strathbogie Shire Council's (Council) *Our Community Our Future* Community Working Group (CWG) for the Council Plan and strategic documents.



Our Community Our Future CWG

Background

With the Council elections held in 2024, the *Local Government Act Victoria 2020* requires Council to develop or revisit strategic documents to guide this Council term. Whilst each of the documents have varying timeframes for completion, the aim is for all the documents to be completed by 30 June 2025.

The strategic documents are developed with community engagement to ensure that everyone has an opportunity to have their say. The feedback Council receives informs the priority focus areas over the next four years. It helps guide Council and highlight how Council will work with the community, key stakeholders, and other levels of government to deliver on community concerns and aspirations.

Scope

Promise and level of influence

The 'promise' refers to Council's commitment to the CWG process and what it will do with the outcomes.

The International Association of Public Participation (IAP2) spectrum is an industry-recognised tool to help identify the public participation goal and the decision-makers promise to the public. The Spectrum includes five levels describing the public's influence in decision-making. The CWG sits at the '*Involve*' level of influence¹. This means CWG members reviewed the Community Vision and developed priorities to help Council draft the strategic documents.

The Remit

The CWG addressed a challenge or a 'remit' which defines the scope of the deliberative engagement and frames the conversations. The remit for the CWG was:

Reflecting the Strathbogie communities' concerns and aspirations, what should Council prioritise over the next four years?

Process

The CWG met for two workshops for a total of six hours to review the Community Vision and develop four-year priorities under the following Council Plan themes.

Promotion and recruitment

Promotion was undertaken by Council. People submitted their Expression of Interest (EOI) on the Share Strathbogie website. Hard copy forms were available at survey stations and information was provided through in person activities.

The EOI was open during the broad community engagement for *Our Community Our Future* (28 January to 4 March 2025). Due to limited numbers of EOIs, the EOI form was kept open until 9:00am, Friday 14 March 2025. Due to the low numbers, and the extension of the recruitment process, the workshops were reduced from four to two.

Members

A total of 14 people expressed their interest in participating. After two conflicts of interest were identified, there were 12 expressions of interest confirmed. All 12 people were contacted to participate. Two who expressed interest were no longer available and two did not respond to emails or phone calls. A total of eight people confirmed their commitment and received the Pre-Workshop information Pack.

¹ For more information visit: <https://iap2.org.au/resources/spectrum/>

Engagement limitations

All processes have limitations. The following highlight limitations that should be considered when reading this report.

- It was assumed in good faith that the information provided by participants in their EOI forms about their demographics was accurate, along with any declared perceived conflicts of interest.
- The eight CWG members who participated did not represent Strathbogie Shire's diversity. For example, all participants were over the age of 40, with seven between the ages of 60 and 79 years, and no one representing traditionally underrepresented groups such as Aboriginal or Torres Strait Islanders, people with disability, the LGBTIQ+ community or those who speak a language other than English at home.
- Due to the minimal diversity of CWG members, it cannot be guaranteed that the community's complete set of views were represented.

CWG outputs

There were two key outputs, in addition to further feedback shared. These outputs are summarised below.

Community Vision

The CWG was presented with the current Community Vision, community feedback, and a draft updated Community Vision (based on the community feedback). The CWG were asked to reflect on if anything was missing, if Council got it right and if any changes were needed to reflect community aspirations. The following summarises the feedback:

- The Community Vision is not bold enough with no sense of urgency.
- The following is missing: protecting or building resilience, looking after the vulnerable, and sustainability and climate readiness. Additionally, it is not clear what 'green' means and could be referencing public space.
- There was desire for Council to improve communication, cohesion, profile and leadership on key issues.
- The CWG shared there is a need to celebrate diversity and not only different ages.
- It is unclear what 'respect the history of the land and its people' means in the draft updated Community Vision due to the removal of 'caring for Country' from the current Community Vision.
- The reference to First Nations people should return as removing it is going too far. For example, including something like 'We respect Country/ the history', which includes truth telling. It was questioned how Council hears the voices of Traditional Owners and First Nations people.
- The meaning of 'responsibly' was questioned in respect to the community growing.

Priorities

The below summarises 66 four-year priorities the CWG recommended, per Council Plan theme and topic:

Connected

- Accessibility
 - Provide, improve on and maintain footpaths and cycling paths, accessible toilets and amenities, disabled and RV carparking and making nature and open spaces more accessible.
- Community connection
 - Improve community connection across the townships and through sport and the arts.
 - Identify vulnerable cohorts and celebrate and empower unity, inclusion, acceptance belonging, equity, diversity and respect.
 - Continue with the community funding program but remove the 'Pitch my project'.
 - Strengthen connection with the Taungurung Land and Waters Council and Yorta Yorta Nation Aboriginal Corporation through building on the existing *Memorandum of Understanding*, and publicly sharing details about what work will be done to build relationships. Acknowledge the lack of governance, consultation and communication surrounding January 26.

- Health and wellbeing
 - Investigate opportunities to provide better access to telehealth appointments, funding for the 'Happy Healthy Kids' program, and investigate, advocate and co-ordinate cost-efficient primary health care.
 - Support and use existing services, community resources, groups and programs that provide social connection and improved mental health outcomes, rather than creating new ones.
 - Create opportunities for all community members to be more active through increased diverse opportunities for connection and participation to use assets, events and nature.
 - Climate change: Acknowledge the issue, benefits for health and wellbeing and mental health impacts.
- Communication and consultation
 - Bring Council and community together by utilising community knowledge and lived experience, and communicating and engaging with the community on asset projects and upcoming works.
 - Be progressive leaders that are willing to try new things and use bold data as evidence

Sustained

- Tourism
 - Support and celebrate eco-tourism, public places, food and wine, natural attractions and events.
 - Continue with the Regional Tourism Board whilst confirming what the Strathbogie Shire Council brand and market is with a desire to not over do it.
 - Share knowledge, expertise and what is happening across towns and bring all relevant groups in.
- Council engagement and communication
 - Support Councillors and Council staff to have greater connection to community and provide opportunities for Councillors to connect with their diverse community.
 - Improve transparency and accessibility of communication from Council.
- Sustainability and biodiversity
 - Plant more trees, manage weeds and increase protection for existing habitats to support biodiversity.
 - Provide education and advocacy around maintaining biodiversity and sustainability sharing benefits.
 - Investigate ways to increase accountability for those who illegally clear land and a cat curfew and containment with consultation, education and compliance.
 - Address climate change through the electrification of businesses and explore the use of renewables.
- Supporting local economy and businesses
 - Provide small business with support and resources.
 - Connect tourism and supporting the local economy including by investigating how to attract businesses to the area and planning for an industrial estate to support new local businesses.
 - Implement land use changes including diversifying land use to enable people to build a house on less than 100 acres, and expanding town zonings for extended industries/commercial areas.

Delivered

- Maintenance and roads
 - Focus on a maintenance plan, education and communication about the cost of maintaining roads and advocacy for speed restrictions to 80km per hour after dark between 6pm and 6am
- Assets and infrastructure
 - Investigate using Council and community assets in a more efficient way including historical and significant buildings, and support communities to look at ways to use these facilities.
 - Develop a Climate Change Action Plan and advocate for reliability of power in the region.
 - Work with others to financially share the maintenance, improvements and increase usage of assets.
 - Care for people and places such as ensuring facilities comply with the Disability Discrimination Act.

- Waste
 - Develop a waste and education program to increase compliance, and provide more garbage bins in public places.
- Decision making and good governance
 - Undertake evidence-based decision-making involving broad diversity of voices and opinions.
 - Implement good governance and ensure Councillors are considering the all municipal communities.
 - Share more information with the community about Council, process and advocacy.

Further feedback

Further feedback was shared by the CWG during Workshop 2 covering the below:

- Council needs to maintain a balanced approach and care for people, the environment and community.
- The goal is to strengthen collaboration between Council and the community, which includes increasing public understanding of how decisions are made and how the community can contribute.

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Capire acknowledges
and deeply respects the
Wurundjeri people and
the Traditional Owners
of the Victorian land.

Certified



capire

7.1.3 Draft Financial Plan 2025-2035

AUTHOR Chief Financial Officer

RESPONSIBLE DIRECTOR Director People and Governance

EXECUTIVE SUMMARY

In accordance with section 91 of the *Local Government Act 2020* Council has prepared a draft Financial Plan 2025-2035 as presented in Attachment One (to this report) for Council's consideration and endorsement for public display and community feedback purposes.

The Financial Plan identifies how Council's human and financial resources will be allocated over a ten-year period to support the achievement of the Community Vision and delivery of the Council Plan (related strategic documents are being considered at this meeting).

This report seeks Council's endorsement of the draft Financial Plan to be placed on public display for community feedback for a period of twenty one (21) days.

RECOMMENDATION

That Council:

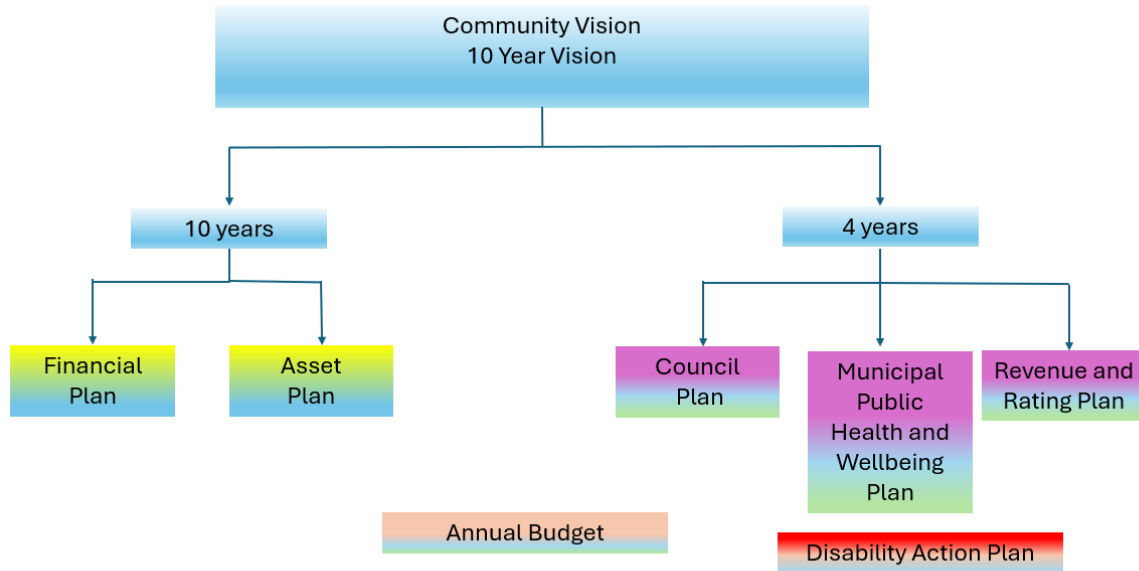
1. **Endorse the draft Financial Plan 2025-2035, which has been prepared in accordance with:**
 - a. **Section 91 of the *Local Government Act 2020***
 - b. **the financial management principles, service performance principles and community engagement principles of the *Local Government Act 2020***
- for the purpose of placing on public display and seeking community feedback**
2. **Authorise the Chief Executive Officer to undertake minor editorial changes to the draft Financial Plan 2025-2035, if required**
3. **Seeks formal submissions on the draft Financial Plan 2025-2035 for a period of 21 days commencing 30 April 2025 and closing at 11.59pm on Tuesday 20 May 2025**
4. **Will consider and hear (if requested) any formal written submissions on the draft Financial Plan 2025-2035 at an Extraordinary Council Meeting proposed to be held at 4pm on Tuesday 3 June 2025 in the Euroa Community Conference Centre.**

PURPOSE AND BACKGROUND

The purpose of this report is to present the draft Financial Plan 2025-2035 for Council's consideration and endorsement for public display and community feedback for a period of 21 days, with the level of engagement set at "involve", in accordance with Council's Community Engagement Policy.

ISSUES, OPTIONS AND DISCUSSION

The *Local Government Act 2020* (the Act) requires Council to develop a suite of integrated plans that must be developed in accordance with the strategic planning principles specified in section 89. The suite of plans includes:



These plans must have regard to the Community Vision, and the plans below the Community Vision must give effect to the Council Plan and the other strategic plans.

The Financial Plan is the subject of this report to Council.

The Budget must be adopted by 30 June 2025. The remainder by 31 October 2025, with these all being in the year following a general election.

To streamline the integration of the plans Council is aiming to adopt the suite of strategic documents by 30 June 2025 to enable them all to commence on 1 July 2025. The suite of integrated plans is planned to include the:

1. Community Vision 2035
2. Council Plan 2025-2029, incorporating the Health, Wellbeing and Inclusion Plan
3. Financial Plan 2025-2035
4. Asset Plan 2025-2035
5. Rating and Revenue Plan 2025-2029
6. Annual Budget 2025-26

Deliberative engagement undertaken in accordance with Council's Community Engagement Policy has informed development of these draft plans.

As part of the process to develop the draft Council Plan and the draft Financial Plan, there is a focus asset management. However, this need to be undertaken within available financial and human resources.

There is also a medium term goal and plan to improve Council's financial strength and position, after the impacts of recent year weather events has required addition expenditure by

Council to repair assets and assist the community recovery, which has temporarily reduced Council's financial asset position

The process for preparing the draft Financial Plan has included a review being undertaken by the Audit and Risk Committee at an Extraordinary meeting on 17 April 2025.

The Committee suggested that a minor amendment be made to the draft Financial Plan, for a figure in the borrowings section to be consistent with another section of the draft Financial Plan and 2025/26 Budget document. This was included post the meeting.

COMMUNITY ENGAGEMENT

Deliberative engagement undertaken in accordance with the section 55 of the *Local Government Act 2020* and Council's Community Engagement Policy is required for many of these plans, including the Financial Plan. Council has implemented a three-stage engagement process aimed at involving community members from across the Shire.

The depth of engagement is based at the 'involve' level with community concerns and aspirations directly reflected in the alternatives developed. The stages of engagement are:

1. Stage 1 - Involved on-line surveys, participation at markets and drop-in sessions, stakeholder workshops to gather community feedback
2. Stage 2 - Involved a working group consisting of eight self-nominated community residents from across the Shire to meet, consider the community feedback and recommend priorities for Council's consideration
3. Stage 3 – Involves seeking formal submissions on the endorsed draft suite of integrated plans.

Activities completed in stage one and two and have included:

- Online and hard copy surveys focused on short and long-term needs and aspirations
- Stakeholder workshops with the business sector and the health sector
- Our Community, Our Future Community Working Group held two sessions
- Community markets stalls held in each town area
- Town-based face-to-face "drop-in session" discussion opportunities
- Councillor workshops
- Executive leadership and staff workshops.

Stage two of the community engagement considered some of the content that has been included in the draft Financial Plan 2025-2035, in addition to the feedback and ideas provided for the Community Vision and draft Council Plan 2025-2029.

The stage three round of community engagement will be in the form of written submissions on the draft Financial Plan 2025-2035. It is proposed that the public display and final community feedback period commence on 30 April 2025 and closes at 11.59pm on Tuesday 20 May 2025.

Formal written submissions received will be considered and heard (if requested) at an Extraordinary Council Meeting proposed for 4pm on Tuesday 3 June 2025. Formal submissions will be considered by Council in preparation of the final Financial Plan 2025-2035.

POLICY CONSIDERATIONS

Council Plan

This report is consistent with the following key strategic focus areas and or actions in the 2021-25 Council Plan:

Strategic Focus Area 6: Accountable. Transparent. Responsible.

Maximise public transparency and accountability around our performance and decision-making processes.

Be financially responsible, achieving the greatest possible community benefit from the programs, initiatives and services we fund.

Regional, State and National Plans, Policies and Legislation

This report is aligned with the following legislation, council policies and key strategic documents:

Local Government Act 2020 – sections 89 and 91

RISK CONSIDERATIONS

This report has identified the following risk(s):

Risk(s)	Likelihood	Consequence	Rating	Mitigation Action
Failure to meet Council's legislated compliance requirements for strategic planning and community engagement.	Possible	Moderate	Low	Endorse the draft Financial Plan for the purposes of seeking community engagement, prior to finalising the draft for adoption.

LEGAL CONSIDERATIONS

Section 91 of the *Local Government Act 2020* requires Council to develop, adopt and keep in force a Financial Plan that covers a period of at least the next 10 financial.

Further considerations and requirements of the Financial Plan are also detailed in section 91.

CONFLICT OF INTEREST DECLARATION

No Council officers and/or contractors who have provided advice in relation to this report have declared a general or material conflict of interest regarding the matter under consideration.

TRANSPARENCY

In the interests of transparency and open and honest communication with our community this report is presented to a public Council meeting.

FINANCIAL VIABILITY CONSIDERATIONS

The draft ten-year Financial Plan outlines how, in broad scale, Council's human resources and finances will be allocated to deliver the draft Community Vision and draft Council Plan. It responds to the financial management principles outlined in section 101 of the Act by:

- Managing revenue, expenses, assets, liabilities, investments and financial transactions in accordance with Council's financial policies and strategic plans
- Management of the following financial risks:
 - the financial viability and liquidity of the Council (refer to section 2.1 Financial Policy Statements), and the updated targets for this Financial Plan
 - the management of current and future liabilities of the Council, with the estimates of liabilities over the next 10 years disclosed in section 3.2 - Balance Sheet projections
 - Restoring and improving Council's financial asset position after urgent and unplanned expenditure post recent year weather events.
- Financial policies and strategic plans provide financial stability and predictability to the community. Council is aiming to improve its financial strength and position over the medium term.
- Council maintains accounts and records that explain its financial operations and financial position (refer section 3 Financial Statements).

The draft Financial Plan has also been informed by the service principles outlined under section 106 of the Act.

SUSTAINABILITY CONSIDERATIONS

Economic

Economic development was a focus for our community during the engagement process.

There are a variety of economic development related strategies, initiatives and actions spread across the draft Council Plan to respond to this community priority and are funded in the draft Financial Plan.

Social

There are responses in the Council to community priorities around providing services, programs and facilities that support social, physical and mental health wellbeing, and are funded in the draft Financial Plan.

Climate Change

Within the draft Council Plan there will be continued implementation of the 2022-2027 Climate Plan and then development of the next Climate Action for the 2027-2032 period.

HUMAN RIGHTS CONSIDERATIONS

The recommendation does not limit any human rights under the Victorian *Charter of Human Rights and Responsibilities Act 2006*.

CONCLUSION

The draft Community Vision and draft Council Plan 2025-29, and the related draft Financial Plan 2025-2035 have been informed by an extensive community engagement process, and all the requirements of the *Local Government Act 2020*.

After endorsement by Council of the draft Financial Plan, a final review by the community during the public display period is required to finalise the consultation process.

Written submissions will be considered when preparing the final draft to be considered by Council in June 2025.

ATTACHMENTS

1. 20250429 Draft Financial Plan 2025-2035 Strathbogie Shire Council

Strathbogie Shire Council

Financial Plan

2025-2035

Strathbogie
SHIRE COUNCIL

DRAFT

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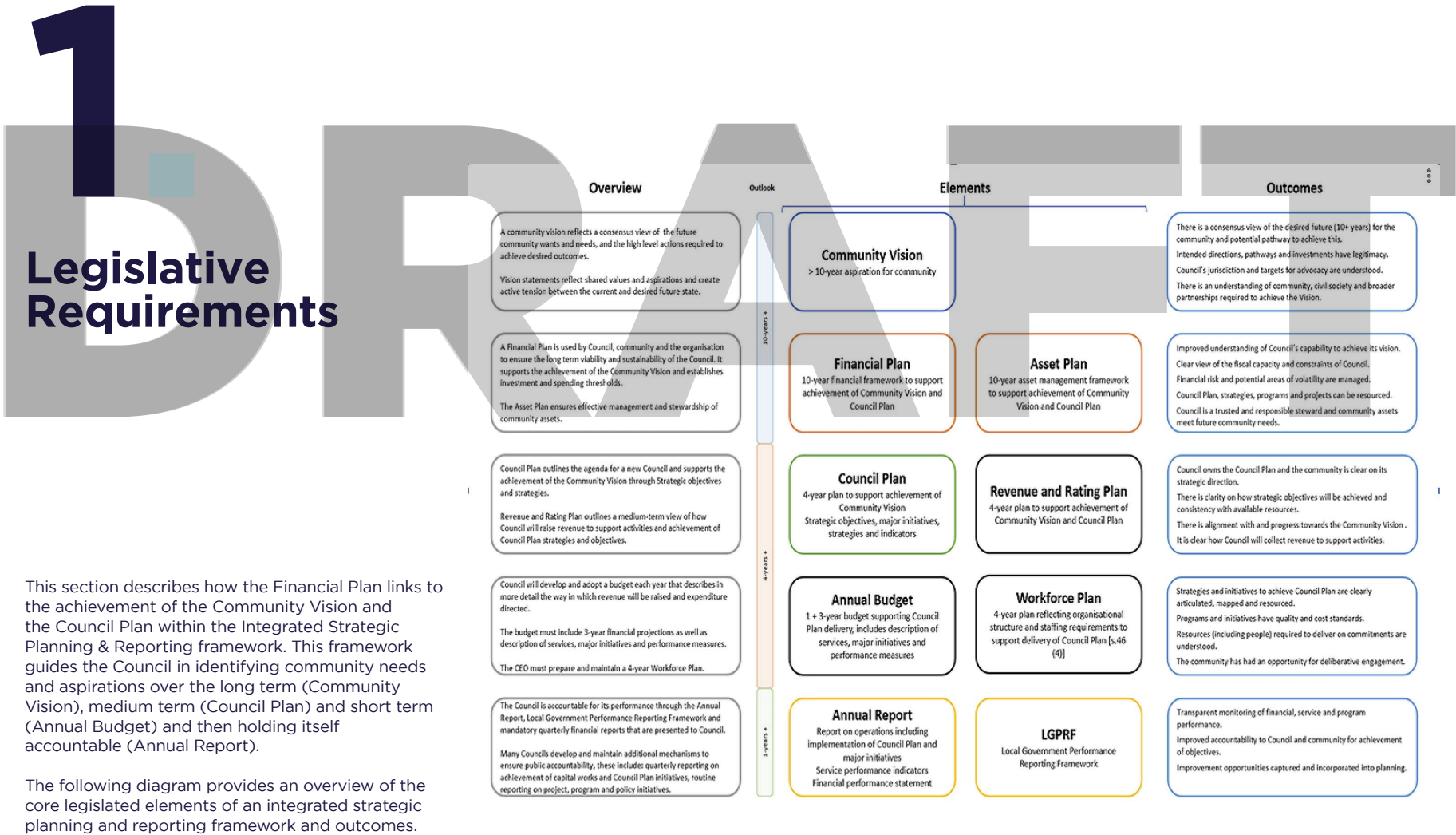


Acknowledgment of Country

We acknowledge the Traditional Custodians of the places we live, work and play.

We recognise and respect the enduring relationship they have with their lands and waters and we pay respects to the Elders past, present and emerging.

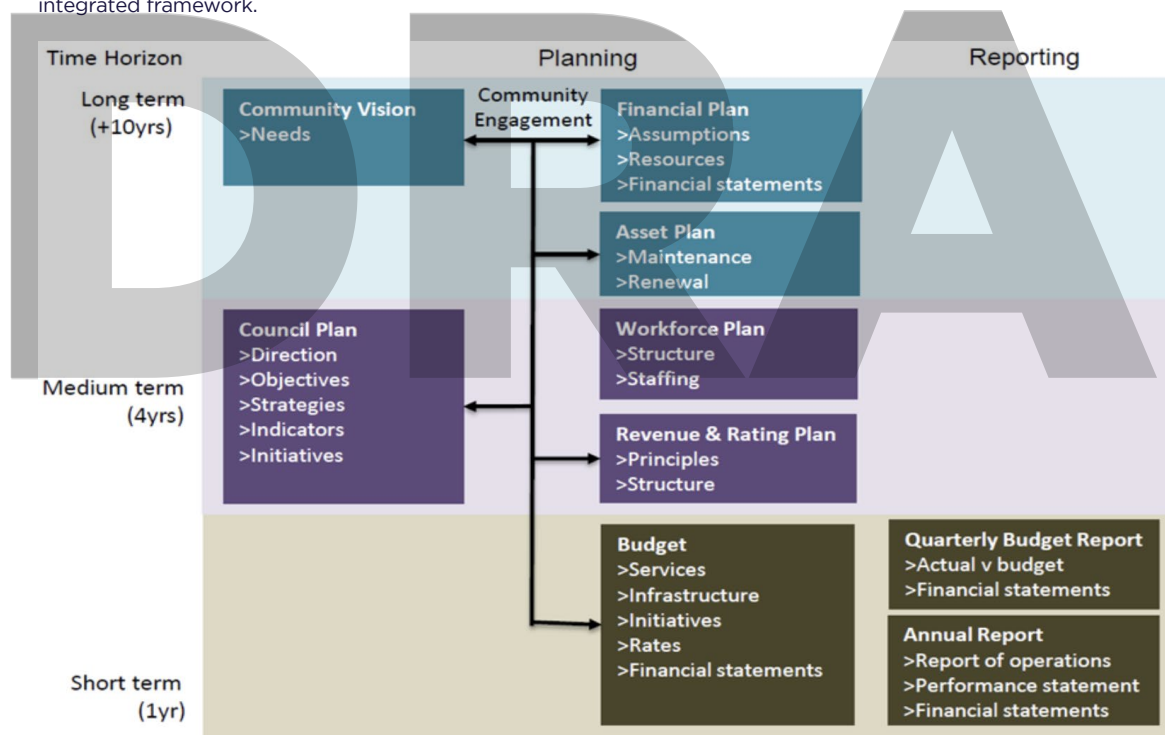
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This section describes how the Financial Plan links to the achievement of the Community Vision and the Council Plan within the Integrated Strategic Planning & Reporting framework. This framework guides the Council in identifying community needs and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

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

The following figure demonstrates how each element might inform or be informed by other parts of the integrated framework.



Source: Mark Davies (Financial Professional Solutions)

1.1 Strategic Planning Principles

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

- Council has an integrated approach to planning, monitoring and performance reporting.
- Council financial plan addresses the Community Vision by funding the aspirations of the Council Plan. The Council Plan aspirations and actions are formulated in the context of the Community Vision.
- The Financial Plan statements articulate the 10-year financial resources necessary to implement the goals and aspirations of the Council Plan to achieve the Community Vision.
- Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan. The financial risks are included at section 1.2.2 below.
- The Financial Plan provides for the strategic planning principles of progress monitoring of progress and reviews to identify and adapt to changing circumstances.

1.2 | Financial Management Principles

The Financial Plan demonstrates the following financial management principles:

- 1.2.1 Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with Council's financial policies and strategic plans.
- 1.2.2 Management of the following financial risks:
 - a) the financial viability of the Council (refer to section 2.1 Financial Policy Statements).
 - b) the management of current and future liabilities of the Council. The estimated liabilities for the next 10 years are disclosed in section 3.2 Balance Sheet projections.
- 1.2.3 Financial policies and strategic plans are designed to provide financial stability and predictability to the community.
- 1.2.4 Council maintains accounts and records that explain its financial operations and financial position (refer section 3 Financial Statements).

1.3 | Engagement Principles

Council has developed a comprehensive community engagement framework.

Council has implemented the following consultation process to ensure due consideration and feedback is received from relevant stakeholders.

- a. Draft Financial Plan informed by community engagement process.
- b. Draft Financial Plan placed on public exhibition at (April) Council meeting for a period of 21 day and calling for public submissions;
- c. Community engagement is conducted using local news outlets and social media;
- d. Hearing of any public submissions to the Financial Plan (June);
- e. Draft Financial Plan, including any revisions, presented to (June) Council meeting for adoption.

1.4 | Service Performance Principles

Council services are designed to be fit for purpose, targeted to community needs and value for money. The service performance principles are listed below:

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

1.5 | Asset Plan Integration

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

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

The Asset Plan is designed to inform the 10-year Financial Plan by identifying the amount of capital renewal, backlog and maintenance funding that is required over the life of each asset category. The level of funding will incorporate knowledge of asset condition, the risk assessment issues as well as the impact of reviewing and setting intervention and service levels for each asset class.

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

The Asset Plan is planned to be adopted by 30 June 2025.

2

Financial Plan
Context

This Financial Plan reflects the financial resources required to achieve the strategic objectives included in the Council Plan.

The Financial Plan is a rolling plan that is subject to an annual review, for internal use in preparing future year budgets. There are a number of dynamic variables that may influence the outcomes expressed in this Financial Plan. They include:

- » Rating levels and supplementary rate income.
- » Government grant revenue (both recurrent and capital).
- » Granted assets / new and upgrade of assets.
- » Renewal of assets to maintain services.
- » Asset revaluations (major impact on fixed asset value and depreciation, and future renewal costs).
- » Asset sales.
- » Mix of funding between capital works/special projects (new initiatives) and
- » Level of growth factor applied and experienced to expenditure items / rate of expenditure/activity level.

The long-term financial plan is determined using a base point; typically the current budget or forecast as the starting point with long term assumptions applied as forecast or estimated indexation throughout the life of the plan, as well as other specific items included or removed. This ensures, as much as possible, the plan is realistic in its reflection of the future financial position of the Council.

It should be noted that even within the local government sector, specific councils are likely to face differing cost structures leading to different assumptions in estimates for long term planning.

It is important to note that when determining a cost index for local government it is not as simple as applying the Consumer Price Index (CPI), which measures the change in prices associated with

household expenditure. CPI is a measure of changes, over time, in retail prices of a constant basket of goods and services representative of consumption expenditure by resident households in Australian metropolitan areas. However, Council's services are directed more towards providing infrastructure and social and community services, and thus it has a different "basket of goods" compared to CPI.

2.1 Financial Policy Statements

This section defines the policy statements, and associated measures, that demonstrates Council's financial sustainability to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Forecast 2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Consistent underlying surplus result	Adjusted underlying result greater than \$0 (amount in thousands)	>\$0	(\$3,930)	\$1,674	(\$60)	\$246	\$334	\$649	\$749	\$798	\$645	\$970	\$1,017
Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due	Current Assets/Current Liabilities greater than 1.2	>1.2	126%	96%	117%	142%	162%	189%	216%	238%	256%	276%	309%
Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life	Assets renewal and upgrade expense/Depreciation above 100%	>100%	160%	194%	103%	102%	101%	99%	98%	100%	102%	103%	101%
That Council applies loan funding to new capital and maintain total borrowings in line with rate income and growth of the municipality	Total borrowings/Rate revenue to remain below 60%	<60%	14%	12%	12%	10%	9%	8%	7%	6%	5%	4%	3%
Council maintains sufficient unrestricted cash to ensure ongoing liquidity as well as to address unforeseen cash imposts if required	Unrestricted cash/current liabilities to be maintained above 80%	>80%	52%	33%	52%	77%	97%	124%	152%	175%	193%	213%	244%
Council generates sufficient revenue from rates plus fees and charges to ensure a consistent funding for new and renewal capital	Capital outlays as a % of own source revenue to remain above 30%	>30%	50%	54%	28%	27%	27%	26%	25%	25%	25%	25%	25%

2.2 | Strategic Actions

Following a series of community engagement activities, Council has identified the following strategic focus areas that will support the aspirations of the Council Plan:

1. **Connected** - We are committed to enhancing access for all residents, promoting healthy living, fostering connections, any proving opportunity to thrive and participate in community life.
2. **Sustained** - We aim to collaborate with others to foster a sustainable environment, a thriving economy and resilient communities.
3. **Delivered** - we are committed to delivering quality services and infrastructure that meets the needs of our community. We aim to strengthen the Council's governance and provide improved, customer-focused experiences.

The 10-year financial plan allows for delivery on these focus areas within the following financial principles:

- » Maintain investment in renewal of assets to reduce the escalating risk and maintenance of aging infrastructure.
- » Provide reasonable stability in the level of the rate burden
- » Prudently manage financial risks relating to debt, assets and liabilities.
- » Consider the financial effects of Council decisions on future generations
- » Provide full, accurate and timely disclosure of financial information
- » Maintaining current service levels for the coming years to enable Council sufficient time to complete a full review of its service delivery programs.

2.3 | Assumptions to the financial plan statements

This section presents information regarding the assumptions to the Comprehensive Income Statement for the 10 years from 2025/26 to 2034/35. The assumptions comprise the annual escalations / movement for each line item of the Comprehensive Income Statement.

Escalation Factors % movement	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
CPI	3.00%	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Supplementary Rates Growth	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Rates & Garbage Charges	2.89%	1.70%	2.66%	2.67%	2.67%	2.67%	2.67%	2.67%	2.67%	2.67%
Statutory Fees & Fines	0.23%	2.25%	3.00%	3.75%	2.25%	3.00%	3.00%	3.75%	2.25%	3.00%
User Fees	6.13%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Grants - Operating	16.83%	-17.12%	2.43%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Grants - Capital	53.49%	-39.70%	1.26%	-9.08%	-0.27%	0.27%	-6.38%	0.00%	-2.91%	0.00%
Contribution-Monetary	-20.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Contribution-Non-monetary	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Income	0.11%	-14.97%	0.00%	0.00%	0.00%	5.87%	0.00%	0.00%	5.55%	0.00%
Employee Cost	6.15%	1.13%	1.34%	2.01%	2.35%	2.70%	2.70%	2.70%	2.70%	2.70%
Material and Services	-14.69%	-3.13%	0.79%	1.77%	2.30%	2.57%	2.57%	2.57%	2.35%	2.57%
Depreciation & Amortisation	0.56%	1.70%	0.50%	1.29%	1.36%	1.36%	1.42%	1.53%	1.59%	1.59%
Other Expenses	-16.00%	-10.74%	2.72%	41.17%	-25.19%	2.73%	2.81%	41.29%	-25.19%	2.81%

- a. Draft Financial Plan informed by a community engagement process
- b. Draft Financial Plan placed on public exhibition at (April) Council meeting for a period of 21 day and calling for public submissions;
- c. Community engagement is conducted using local news outlets and social media;
- d. Hearing of public submissions to the Financial Plan (June);
- e. Draft Financial Plan, including any revisions, presented to (June) Council meeting for adoption.

Sensitivity Analysis

1% of Rates and Changes equals \$242K
0.5% Supplementary Growth equals \$100K
1% Operating Grants equals \$80K
1% Labour cost equals \$153K
1% Materials and Services cost equals \$150K

2.3.1 | Rates and charges

Rates per assessment will increase by 3.00% for the 2025/26 year, based on the state government rate cap, with estimated future annual increases of 2.75% per annum for 2026/27 and 2.5% per annum the ensuing years of the long term financial plan. In addition, it is expected that during the 2025-26 year a further increase of 0.25% per annum will be received for growth (additional properties) as a result of supplementary rates.

Waste charges are proposed to stay the same in 2025/26 as the 2024/25 levels in order to recover the total costs of waste management incurred across the municipal district. Future years waste charges are estimated to increase in line with their estimated expenditure growth to ensure Council continues to recover the applicable full costs of providing waste services.

2.3.2 | Statutory fees and fines

The Financial Plan indexes statutory fees, set by legislation, according on the estimated annual rate of CPI. This is often a best case scenario given some fees are outside of the control by Council and therefore may be subject to increases less than CPI, or irregular increases or changes.

2.3.3 | User fees

Revenue from user fees is expected to increase by 6.1% for the 2025/26 year. Details of user fees for the 2025/26 budget year can be found in Council's schedule of Fees and Charges that is adopted in conjunction with the budget.

Revenue increases for the ensuing years are based on an annual rate of increase of 4.0%.

2.3.4 | Grants

Council currently receives grants for tied (specific purpose grants) and un-tied Financial Assistance grant funding received via the Victorian Grants Commission (VGC). Operating grants are expected to increase on an annual basis by approximately 2.6%,

without timing differences (being 3% in the first year, 2.75% in the second year and 2.5% thereafter). Recurrent grants that Council expects to continue are included in the financial plan. Council receives non-recurrent grants every year. However, receipts of such grants are unpredictable. Therefore, only the known non-recurrent grants have been included in the financial plan.

2.3.5 Contributions

Council receives contributions from developers. These contributions represent funds to enable council to provide the necessary infrastructure and infrastructure improvements to accommodate development growth. The contributions are for specific purposes and often require Council to outlay funds for infrastructure works often before receipt of this income source. These contributions are statutory contributions and utilised for a specific purpose through the capital works program or delivered as works in kind by developers.

2.3.6 | Other income

Revenue from other income mainly comprises interest income plus the recovery income from a variety of sources and rental income received from the hire of Council properties.

2.3.7 Employee costs

The 2025/26 year includes a 3.50% increase for employee costs that mainly reflects the current Enterprise Agreement. and superannuation guarantee charge increases, as well as the full year impact of positions created through the financial 2024/25 year, including a position that was previous funded in materials and services and an additional grant funded role.

The ensuing years, 2026/27 reflects an annual increase of 3.00% (from the current EA), and from 2027/28 to 2034/35, reflect annual increases of 2.75% per annum to provide for estimated annual EA increases, some required increases to staff salaries from progression, as well as a marginal increase to the delivery of existing services. The reason for variable annual increases in some years is the impact of fixed term roles reaching

the end of their term.

2.3.8 Materials and services

Material costs include items required for the maintenance and repairs of community and Council buildings, roads, drains and footpaths which are more governed by supply chain and market forces based on availability, rather than CPI. Other associated costs included under this category are utilities, waste collection expenses, insurance, and swimming pool operation costs. Council also utilises external expertise on a range of matters, including legal services and professional services. These costs are kept to within CPI levels year on year.

2.3.9 Depreciation & amortisation

Depreciation estimates have been based on the projected capital spending contained within this Financial Plan document.

2.3.10 Borrowing costs

Borrowing costs comprise the interest expense to service Council's loan portfolio that is described in Section 5.1 Borrowing Plan.

2.3.11 Other expenses

Other expenses include administration costs such as Councillor allowances and internal and external audit fees.

2.4 | Other Matters impacting the 10-year financial projections

Description of the current challenges and expected future events likely to impact the Financial Plan projections.

- » Maintenance of renewal spending.
- » Supplementary rate base growth.
- » Increase in population and changes to demographics impacting requirements and demand for appropriate services and facilities.

3

Financial Plan Statements

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

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

3.1 Comprehensive Income Statement

	Forecast 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 2035 \$000
Income											
Rates and charges	23,290	23,963	24,371	25,020	25,687	26,372	27,076	27,798	28,540	29,302	30,085
Statutory fees and fines	686	688	704	725	752	769	792	816	846	865	891
User fees	900	955	993	1,033	1,074	1,117	1,162	1,208	1,257	1,307	1,359
Grants - operating	8,368	9,777	8,103	8,301	8,508	8,720	8,938	9,162	9,391	9,625	9,866
Grants - capital	4,303	6,604	3,982	4,032	3,666	3,656	3,666	3,432	3,432	3,332	3,332
Contributions - monetary	326	258	258	258	258	258	258	258	258	258	258
Contributions - non-monetary	250	0	0	0	0	0	0	0	0	0	0
Net gain/-loss on disposal of property, infrastructure, plant & equipment	50	50	291	50	50	50	50	50	50	50	50
Share of net profits of associates	0	0	0	0	0	0	0	0	0	0	0
Other income	1,001	1,002	852	852	852	852	902	902	902	952	952
Total income	39,173	43,296	39,553	40,270	40,846	41,794	42,843	43,625	44,675	45,691	46,792
Expenses											
Employee costs	14,487	15,378	15,553	15,760	16,077	16,455	16,900	17,356	17,825	18,306	18,800
Materials and services	17,579	14,996	14,527	14,642	14,902	15,245	15,636	16,037	16,449	16,835	17,268
Depreciation	6,876	7,025	7,152	7,248	7,348	7,448	7,549	7,656	7,773	7,897	8,022
Amortisation - intangible assets	0	0	0	0	0	0	0	0	0	0	0
Amortisation - right of use assets	182	72	66	5	0	0	0	0	0	0	0
Bad and doubtful debts	1	1	1	1	1	1	1	1	1	1	1
Borrowing costs	164	156	146	137	127	116	105	93	81	68	54
Finance costs - leases	10	5	2	0	0	0	0	0	0	0	0
Other expenses	613	515	460	472	667	499	512	527	744	557	572
Total expenses	39,913	38,148	37,906	38,266	39,120	39,764	40,702	41,670	42,872	43,663	44,718
Surplus/-deficit for the year	-740	5,148	1,647	2,003	1,726	2,030	2,140	1,955	1,802	2,028	2,074
Other comprehensive income											
Items that will not be classified to surplus or deficit in future periods											
Net asset revaluation increment/-decrement	0	0	0	0	0	0	0	0	0	0	0
Total comprehensive result	-740	5,148	1,647	2,003	1,726	2,030	2,140	1,955	1,802	2,028	2,074

3.2 | Balance Sheet

	Forecast 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 2035 \$000
Assets											
Current assets											
Cash and cash equivalents	4,682	3,597	4,744	6,543	8,131	10,119	12,274	14,129	15,746	17,450	19,321
Trade and other receivables	3,620	3,326	3,067	3,100	3,121	3,141	3,175	3,183	3,218	3,253	3,286
Inventories	15	15	16	16	17	17	18	18	19	19	20
Non-current assets classified as held for resale	0	0	0	0	0	0	0	0	0	0	0
Other assets	546	531	516	501	501	501	501	501	501	501	501
Total current assets	8,863	7,470	8,343	10,161	11,770	13,779	15,968	17,832	19,484	21,223	23,128
Non Current Assets											
Trade and other receivables	12	12	12	12	12	12	12	12	12	12	12
Other financial assets	2	2	2	2	2	2	2	2	2	2	2
Investments in associates	260	260	260	260	260	260	260	260	260	260	260
Property, infrastructure, plant and equipment	394,228	401,304	401,349	401,362	401,358	401,192	400,992	400,948	400,969	401,059	401,023
Right of use assets	143	71	5	0	0	0	0	0	0	0	0
Intangible assets	229	229	229	229	229	229	229	229	229	229	229
Total non-current assets	394,875	401,879	401,858	401,866	401,861	401,696	401,496	401,452	401,472	401,563	401,527
Total Assets	403,737	409,349	410,201	412,026	413,632	415,475	417,465	419,284	420,956	422,786	424,655
Liabilities											
Current Liabilities											
Trade and other payables	2,810	3,511	2,960	2,969	3,039	3,054	3,116	3,206	3,312	3,364	3,423
Trust funds and deposits	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058
Unearned income	0	0	0	0	0	0	0	0	0	0	0
Provisions	2,905	2,915	2,925	2,935	2,945	2,955	2,965	2,975	2,985	2,995	3,005
Interest-bearing liabilities	177	186	196	206	217	228	240	252	265	279	0
Lease liabilities	76	72	6	0	0	0	0	0	0	0	0
Total current liabilities	7,026	7,743	7,145	7,168	7,259	7,295	7,379	7,491	7,620	7,695	7,486
Non Current Liabilities											
Trust funds and deposits	35	35	35	35	35	35	35	35	35	35	35
Provisions	1,402	1,407	1,412	1,417	1,422	1,427	1,432	1,437	1,442	1,447	1,452
Interest-bearing liabilities	2,992	2,806	2,610	2,403	2,187	1,959	1,719	1,467	1,202	923	923
Lease liabilities	79	6	0	0	0	0	0	0	0	0	0
Total non-current liabilities	4,508	4,254	4,057	3,856	3,644	3,421	3,186	2,939	2,679	2,406	2,411
Total Liabilities	11,534	11,997	11,202	11,024	10,903	10,716	10,565	10,430	10,299	10,101	9,896
Net Assets	392,204	397,352	399,000	401,003	402,729	404,759	406,899	408,854	410,657	412,685	414,759
Equity											
Accumulated surplus	123,419	128,567	130,214	132,218	133,944	135,974	138,114	140,069	141,872	143,899	145,974
Reserves	268,785	268,785	268,785	268,785	268,785	268,785	268,785	268,785	268,785	268,785	268,785
Total Equity	392,204	397,352	399,000	401,003	402,729	404,759	406,899	408,854	410,657	412,685	414,759

3.3 | Statement of Changes in Equity

	Total \$000	Accumulated Surplus \$000	Revaluation Reserve \$000	Other Reserves \$000
2025				
Balance at beginning of the year	392,944	124,158	268,785	0
Surplus/-deficit for the year	424	424	0	0
Net asset revaluation increment/-decrement	-17,789	0	-17,789	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at the end of the year	375,579	124,582	250,997	0
Forecast				
2025				
Balance at beginning of the year	392,944	124,158	268,785	0
Surplus/-deficit for the year	-740	-740	0	0
Net asset revaluation increment/-decrement	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at the end of the year	392,204	123,419	268,785	0
2026				
Balance at beginning of the year	392,204	123,419	268,785	0
Surplus/-deficit for the year	5,148	5,148	0	0
Net asset revaluation increment/-decrement	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at the end of the year	397,352	128,567	268,785	0
2027				
Balance at beginning of the year	397,352	128,567	268,785	0
Surplus/-deficit for the year	1,647	1,647	0	0
Net asset revaluation increment/-decrement	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at the end of the year	399,000	130,214	268,785	0
2028				
Balance at beginning of the year	399,000	130,214	268,785	0
Surplus/-deficit for the year	2,003	2,003	0	0
Net asset revaluation increment/-decrement	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at the end of the year	401,003	132,218	268,785	0
2029				
Balance at beginning of the year	401,003	132,218	268,785	0
Surplus/-deficit for the year	1,726	1,726	0	0
Net asset revaluation increment/-decrement	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at the end of the year	402,729	133,944	268,785	0
2030				
Balance at beginning of the year	402,729	133,944	268,785	0
Surplus/-deficit for the year	2,030	2,030	0	0
Net asset revaluation increment/-decrement	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at the end of the year	404,759	135,974	268,785	0

	Total \$000	Accumulated Surplus \$000	Revaluation Reserve \$000	Other Reserves \$000
2031				
Balance at beginning of the year	404,759	135,974	268,785	0
Surplus/-deficit for the year	2,140	2,140	0	0
Net asset revaluation increment/-decrement	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at the end of the year	406,899	138,114	268,785	0
2032				
Balance at beginning of the year	406,899	138,114	268,785	0
Surplus/-deficit for the year	1,955	1,955	0	0
Net asset revaluation increment/-decrement	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at the end of the year	408,854	140,069	268,785	0
2033				
Balance at beginning of the year	408,854	140,069	268,785	0
Surplus/-deficit for the year	1,802	1,802	0	0
Net asset revaluation increment/-decrement	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at the end of the year	410,657	141,872	268,785	0
2034				
Balance at beginning of the year	410,657	141,872	268,785	0
Surplus/-deficit for the year	2,028	2,028	0	0
Net asset revaluation increment/-decrement	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at the end of the year	412,685	143,899	268,785	0
2035				
Balance at beginning of the year	412,685	143,899	268,785	0
Surplus/-deficit for the year	2,074	2,074	0	0
Net asset revaluation increment/-decrement	0	0	0	0
Transfers to other reserves	0	0	0	0
Transfers from other reserves	0	0	0	0
Balance at the end of the year	414,759	145,974	268,785	0

3.4 | Statement of Cash Flows

	Forecast 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 2035 \$000
Cash flows from operating activities											
<i>Receipts</i>											
Rates and charges	24,006	24,268	24,574	24,987	25,666	26,352	27,042	27,792	28,507	29,269	30,052
Statutory fees and fines	686	688	704	725	752	769	792	816	846	865	891
User fees	975	955	993	1,033	1,074	1,117	1,162	1,208	1,257	1,307	1,359
Grants - operating	8,157	9,777	8,103	8,301	8,508	8,720	8,938	9,162	9,391	9,625	9,866
Grants - capital	5,801	6,604	3,982	4,032	3,666	3,656	3,666	3,432	3,432	3,332	3,332
Contributions - monetary	326	258	258	258	258	258	258	258	258	258	258
Interest received	500	415	265	265	250	250	300	300	300	350	350
Net trust funds and deposits paid/refunded	0	0	0	0	0	0	0	0	0	0	0
Net GST refund/-payment	1,649	1,417	808	747	754	749	754	779	798	817	819
Other receipts	601	602	602	602	602	602	602	602	602	602	602
<i>Payments</i>											
Employee costs	-14,487	-15,363	-15,538	-15,745	-16,062	-16,440	-16,885	-17,341	-17,810	-18,291	-18,785
Materials and services	-18,105	-14,296	-15,079	-14,634	-14,832	-15,230	-15,574	-15,949	-16,343	-16,784	-17,210
Other payments	-614	-516	-460	-473	-667	-499	-513	-527	-745	-557	-573
Net cash provided by/-used in operating activities	9,496	14,809	9,212	10,096	9,968	10,302	10,542	10,531	10,492	10,792	10,960
Cash flows from investing activities											
Payments for property, infrastructure, plant & equipment	-14,175	-15,721	-8,272	-8,207	-8,298	-8,231	-8,304	-8,593	-8,793	-9,005	-9,005
Payments for intangible assets	0	0	0	0	0	0	0	0	0	0	0
Proceeds from sale of property, infrastructure, plant & equipment	240	240	615	250	250	250	250	250	250	250	250
Special rate schemes made/repaid	0	0	0	0	0	0	0	0	0	0	0
Net cash provided by/-used in investing activities	-13,935	-15,481	-7,657	-7,957	-8,048	-7,981	-8,054	-8,343	-8,543	-8,755	-8,755
Cash flows from financing activities											
Finance costs	-164	-156	-146	-137	-127	-116	-105	-93	-81	-68	-54
Proceeds from borrowings	0	0	0	0	0	0	0	0	0	0	0
Repayment of borrowings	-170	-177	-186	-196	-206	-217	-228	-240	-252	-265	-279
Interest paid - lease liability	-10	-5	-2	0	0	0	0	0	0	0	0
Repayment of lease liabilities	-189	-76	-72	-6	0	0	0	0	0	0	0
Net cash provided by/-used in financing activities	-534	-414	-407	-339	-333	-333	-333	-333	-333	-333	-333
Net increase / -decrease in cash held	-4,974	-1,085	1,147	1,799	1,588	1,989	2,155	1,855	1,617	1,704	1,871
Cash and cash equivalents at the beginning of the year	9,656	4,682	3,597	4,744	6,543	8,131	10,119	12,274	14,129	15,746	17,450
Cash and cash equivalents at the end of the year	4,682	3,597	4,744	6,543	8,131	10,119	12,274	14,129	15,746	17,450	19,321

3.5 | Statement of Capital Works

	Forecast 2025 \$000	Budget 2026 \$000	Budget 2027 \$000	Budget 2028 \$000	Budget 2029 \$000	Budget 2030 \$000	Budget 2031 \$000	Budget 2032 \$000	Budget 2033 \$000	Budget 2034 \$000	Budget 2035 \$000
Property											
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings	1,629	1,885	282	260	260	248	210	210	150	150	150
Total property	1,629	1,885	282	260	260	248	210	210	150	150	150
Plant and Equipment											
Artworks	0	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	1,113	1,299	1,119	969	919	900	950	950	950	950	950
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	821	721	329	336	344	500	350	350	350	350	350
Library books	0	0	0	0	0	0	0	0	0	0	0
Total plant and equipment	1,933	2,020	1,448	1,305	1,263	1,400	1,300	1,300	1,300	1,300	1,300
Infrastructure											
Roads	5,102	6,536	3,896	4,078	4,116	4,144	4,194	4,636	5,002	5,185	5,185
Bridges	528	1,680	250	400	400	400	350	350	350	350	350
Footpaths and cycleways	492	287	392	394	395	202	203	306	288	290	290
Drainage	416	599	680	482	384	411	194	398	402	405	405
Recreational, leisure and community facilities	513	1,195	573	526	725	468	1,097	551	502	505	505
Waste management	255	0	0	0	0	0	0	0	0	0	0
Parks, open spaces and streetscapes	2,018	89	0	15	0	210	0	60	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0	0
Offstreet carparks	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0	0
Total infrastructure	9,324	10,386	5,791	5,896	6,020	5,835	6,039	6,302	6,543	6,737	6,737
Total capital works expenditure	12,886	14,292	7,520	7,461	7,543	7,482	7,549	7,812	7,993	8,187	8,187
Represented by:											
New asset expenditure	1,563	610	60	60	60	60	60	60	0	0	0
Asset renewal expenditure	8,471	11,093	6,773	6,922	7,103	6,809	6,405	7,605	7,905	8,096	8,096
Asset upgrade expenditure	2,543	2,513	610	479	300	530	1,000	60	0	0	0
Asset expansion expenditure	309	75	77	0	80	83	85	86	88	90	90
Total capital works expenditure	12,886	14,292	7,520	7,461	7,543	7,482	7,549	7,812	7,993	8,187	8,187
Funding sources represented by:											
Grants	4,303	6,604	3,982	4,032	3,666	3,656	3,666	3,432	3,432	3,332	3,332
Contributions	240	240	615	250	250	250	250	250	250	250	250
Council cash	8,344	7,447	2,923	3,179	3,627	3,576	3,633	4,130	4,311	4,605	4,605
Borrowings	0	0	0	0	0	0	0	0	0	0	0
Total capital works expenditure	12,886	14,292	7,520	7,461	7,543	7,482	7,549	7,812	7,993	8,187	8,187

3.6 | Statement of Human Resources

Staff expenditure	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000
Staff expenditure										
Employee costs - operating	15,378	15,553	15,760	16,077	16,455	16,900	17,356	17,825	18,306	18,800
Total staff expenditure	15,378	15,553	15,760	16,077	16,455	16,900	17,356	17,825	18,306	18,800

Staff expenditure	2025/26 EFT	2026/27 EFT	2027/28 EFT	2028/29 EFT	2029/30 EFT	2030/31 EFT	2031/32 EFT	2032/33 EFT	2033/34 EFT	2034/35 EFT
Staff numbers										
Employees	138.9	136.2	134.9	133.9	134.1	134.3	134.5	134.7	134.9	135.1
Total staff numbers	138.9	136.2	134.9	133.9	134.1	134.3	134.5	134.7	134.9	135.1

Department	Budget 2025/26 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
People & Governance	3,521	2,067	1,454	-	-
Sustainable Infrastructure	7,483	6,418	968	97	-
Corporate Leadership	909	907	3	-	-
Community & Planning	3,465	2,170	1,185	27	83
Total permanent staff expenditure	15,378	11,562	3,609	124	83
Other employee related expenditure	-				
Capitalised labour costs	-				
Total expenditure	15,378				

Department	Budget 2025/26	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
People & Governance	30.9	16.0	14.9	-	-
Sustainable Infrastructure	71.9	65.0	5.9	1.0	-
Corporate Leadership	6.0	6.0	-	-	-
Community & Planning	30.1	17.0	10.9	1.0	1.2
Total staff	138.9	104.0	31.7	2.0	1.2

3.7 | Planned Human Resource Expenditure

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/24	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
People & Governance										
Permanent - Full time	2,067	2,091	2,119	2,161	2,212	2,272	2,333	2,396	2,461	2,528
Women	1,379	1,395	1,414	1,442	1,476	1,516	1,557	1,599	1,642	1,686
Men	688	696	705	719	736	756	777	798	819	841
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	1,454	1,470	1,490	1,520	1,556	1,598	1,641	1,685	1,731	1,777
Women	1,293	1,308	1,326	1,352	1,384	1,421	1,460	1,499	1,540	1,581
Men	160	162	164	168	172	176	181	186	191	196
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total People & Governance	3,521	3,561	3,609	3,681	3,768	3,870	3,974	4,081	4,192	4,305
Sustainable Infrastructure										
Permanent - Full time	6,418	6,490	6,577	6,709	6,867	7,053	7,243	7,439	7,639	7,846
Women	1,549	1,567	1,588	1,620	1,658	1,703	1,749	1,796	1,844	1,894
Men	4,868	4,923	4,989	5,090	5,209	5,350	5,494	5,643	5,795	5,952
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	968	979	992	1,012	1,036	1,064	1,092	1,122	1,152	1,183
Women	383	387	392	400	410	421	432	444	456	468
Men	585	592	600	612	626	643	660	678	697	715
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Sustainable Infrastructure	7,386	7,469	7,569	7,721	7,903	8,116	8,335	8,560	8,792	9,029
Corporate Leadership										
Permanent - Full time	907	917	929	948	970	996	1,023	1,051	1,079	1,108
Women	581	588	596	608	622	639	656	674	692	710
Men	325	329	334	340	348	358	367	377	387	398
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	3	3	3	3	3	3	3	3	3	3
Women	0	0	0	0	0	0	0	0	0	0
Men	3	3	3	3	3	3	3	3	3	3
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Corporate Leadership	909	919	932	950	973	999	1,026	1,054	1,082	1,111
Community & Planning										
Permanent - Full time	2,170	2,195	2,224	2,269	2,322	2,385	2,449	2,516	2,583	2,653
Women	1,236	1,250	1,266	1,292	1,322	1,358	1,395	1,432	1,471	1,511
Men	935	945	958	977	1,000	1,027	1,055	1,083	1,112	1,143
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Permanent - Part time	1,268	1,282	1,299	1,326	1,357	1,393	1,431	1,470	1,509	1,550
Women	1,100	1,112	1,127	1,150	1,177	1,209	1,241	1,275	1,309	1,345
Men	168	170	172	176	180	185	190	195	200	206
Persons of self-described gender	0	0	0	0	0	0	0	0	0	0
Total Community & Planning	3,438	3,477	3,524	3,595	3,679	3,778	3,880	3,985	4,093	4,203
Total - Mayor & Councillors	0	0	0	0	0	0	0	0	0	0
Casuals, temporary and other expenditure	124	125	127	130	133	136	140	144	148	152
Capitalised labour costs	0.0	0	0	0	0	0	0	0	0	0
Total staff expenditure	15,378	15,553	15,760	16,077	16,455	16,900	17,356	17,825	18,306	18,800

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/24	2034/35
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
People & Governance										
Permanent - Full time	16.0	15.7	15.5	15.4	15.4	15.5	15.5	15.5	15.5	15.6
Women	11	10.8	10.7	10.6	10.6	10.6	10.7	10.7	10.7	10.7
Men	5	4.9	4.9	4.8	4.8	4.8	4.8	4.8	4.9	4.9
Persons of self-described gender	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	14.9	14.6	14.5	14.4	14.4	14.4	14.4	14.4	14.5	14.5
Women	13	13.2	13.1	13.0	13.0	13.0	13.0	13.0	13.1	13.1
Men	1	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
Persons of self-described gender	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total People & Governance	30.9	30.3	30.0	29.8	29.8	29.9	29.9	30.0	30.0	30.0
Sustainable Infrastructure										
Permanent - Full time	65.0	63.7	63.1	62.7	62.8	62.9	63.0	63.0	63.1	63.2
Women	14	13.7	13.6	13.5	13.5	13.5	13.6	13.6	13.6	13.6
Men	51	50.0	49.5	49.2	49.2	49.3	49.4	49.5	49.5	49.6
Persons of self-described gender	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	5.9	5.8	5.7	5.7	5.7	5.7	5.7	5.7	5.7	5.7
Women	4	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
Men	2	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Persons of self-described gender	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Sustainable Infrastructure	70.9	69.5	68.9	68.4	68.5	68.6	68.7	68.8	68.9	69.0
Corporate Leadership										
Permanent - Full time	6.0	5.9	5.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8
Women	5	4.9	4.9	4.8	4.8	4.8	4.8	4.8	4.9	4.9
Men	1	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Persons of self-described gender	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Women	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Men	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Persons of self-described gender	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Corporate Leadership	6.0	5.9	5.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8
Community & Planning										
Permanent - Full time	17.0	16.7	16.5	16.4	16.4	16.4	16.5	16.5	16.5	16.5
Women	10	9.8	9.7	9.6	9.7	9.7	9.7	9.7	9.7	9.7
Men	7	6.9	6.8	6.7	6.8	6.8	6.8	6.8	6.8	6.8
Persons of self-described gender	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Permanent - Part time	12.1	11.9	11.8	11.7	11.7	11.7	11.8	11.8	11.8	11.8
Women	11	10.3	10.2	10.2	10.2	10.2	10.2	10.2	10.2	10.2
Men	2	1.6	1.6	1.5	1.6	1.6	1.6	1.6	1.6	1.6
Persons of self-described gender	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Community & Planning	29.1	28.6	28.3	28.1	28.1	28.2	28.2	28.3	28.3	28.3
Total - Mayor & Councillors	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Casuals and temporary staff	2	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9
Capitalised labour	138.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total staff numbers	138.9	136.2	134.9	133.9	134.1	134.3	134.5	134.7	134.9	135.1

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Financial Performance Indicators

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The following table highlights Council's projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council's 10-year financial projections and should be interpreted in the context of the organisation's objectives and financial management principles.

Indicator	Measure	Forecast					Budget						Trend +/-
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	
Operating Position													
Adjusted underlying result	Adjusted underlying surplus (deficit)/Adjusted underlying revenue	-10.9%	4.2%	-0.2%	0.6%	0.8%	1.6%	1.8%	1.9%	1.5%	2.2%	2.2%	+
Liquidity													
Working capital	Current assets/Current liabilities	126%	96%	117%	142%	162%	189%	216%	238%	256%	276%	309%	+
Unrestricted cash	Unrestricted cash/Current liabilities	52%	33%	52%	77%	97%	124%	152%	175%	193%	213%	244%	+
Obligations													
Loans and borrowings	Interest bearing loans and borrowings/Rate revenue	13.6%	12.5%	11.5%	10.4%	9.4%	8.3%	7.2%	6.2%	5.1%	4.1%	3.1%	+
Loans and borrowings Commitment	Interest and principal repayments on interest bearing loans and borrowings/Rate revenue	1.4%	1.4%	1.4%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.1%	1.1%	+
Indebtedness	Non-current liabilities/Own source revenue	17.4%	16.0%	14.9%	13.9%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	7.2%	+
Assets renewal	Assets renewal and upgrade expense/Assets depreciation	160.2%	193.7%	103.2%	102.1%	100.8%	98.5%	98.1%	100.1%	101.7%	102.5%	100.9%	0
Stability													
Rates concentration	Rate revenue/Adjusted underlying revenue	64.7%	60.2%	64.4%	65.0%	65.1%	65.3%	65.3%	65.5%	65.6%	65.7%	65.8%	0
Rates effort	Rate revenue/CIV of rateable properties in the municipality	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0
Efficiency													
Expenditure level	Total expenses/ no. of property assessments	\$ 4,921	\$ 4,680	\$ 4,628	\$ 4,648	\$ 4,728	\$ 4,782	\$ 4,871	\$ 4,962	\$ 5,080	\$ 5,148	\$ 5,246	-
Revenue level	Total rate revenue/no. of property assessments	\$ 2,872	\$ 2,940	\$ 2,975	\$ 3,039	\$ 3,105	\$ 3,172	\$ 3,240	\$ 3,310	\$ 3,381	\$ 3,454	\$ 3,529	+

5

Strategy and Plans

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

5.1 | Borrowing Strategy

5.1.1 Current Debt Position

The total amount borrowed as at 30 June 2025 is forecast to be \$3.169 million. No further borrowings are projected in the 10-year financial plan. Council's debt levels remain conservative.

5.1.2 Future Borrowing Requirements

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

	Forecast					Budget					
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Opening Balance	3,340	3,169	2,992	2,806	2,610	2,403	2,187	1,959	1,719	1,467	1,202
Plus new loans	0	0	0	0	0	0	0	0	0	0	0
Less Principal repayment	(170)	(177)	(186)	(196)	(206)	(217)	(228)	(240)	(252)	(265)	(279)
Closing balance	3,169	2,992	2,806	2,610	2,403	2,187	1,959	1,719	1,467	1,202	923
Interest payment	(164)	(156)	(146)	(137)	(127)	(116)	(105)	(93)	(81)	(68)	(54)

5.1.3 Performance Indicators

The following table highlights Council's projected performance across a range of debt management performance indicators.

Performance Indicator	Target	Forecast					Budget					
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Total borrowings/Rate revenue	Below 60%	13.6%	12.5%	11.5%	10.4%	9.4%	8.3%	7.2%	6.2%	5.1%	4.1%	3.1%
Debt servicing/Rate revenue	Below 5%	0.7%	0.6%	0.6%	0.5%	0.5%	0.4%	0.4%	0.3%	0.3%	0.2%	0.2%
Debt commitment/Rate revenue	Below 10%	1.4%	1.4%	1.4%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.1%	1.1%
Indebtedness/Own source revenue	Below 60%	17.4%	16.0%	14.9%	13.9%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	7.2%

Council maintains its loan borrowing within prudent and management limits as demonstrated by the following performance indicators.

Total borrowings / Rate revenue

Council obtained loan funding for rehabilitation of the Violet Town landfill site and the Euroa truck wash facility in the 2022/23 financial year. Council seeks to maintain total borrowings in line with rate income and growth of the municipality. Total borrowing to rate revenue projected to be at 16.0% in 2025/26 and continue to decline over the life of the financial plan, as there are no additional borrowings currently forecast.

Debt servicing / Rate revenue

Debt servicing ratio remains well below the target level of 5% during the life of the financial plan.

Debt commitment / Rate revenue

Debt commitment ratio continues to decline over the life of the Financial Plan and remains well below the target level of 10%.

Indebtedness / Own source revenue

Indebtedness/Own source revenue ratio continue to decline over the life of the Financial Plan and remains well below the target level of 60%.

5.2 | Reserves Strategy

5.2.1 Current Reserves

Open Space Reserve

Purpose - The Open Space Reserve holds funds contributed by developers for works associated with developing and improved public open space and recreational facilities within Council. Funds are contributed in accordance with Section 18 of the Subdivision Act and transfers are restricted to the purpose of creating open space such as parks, playgrounds, pavilions and other such items where it is deemed that these works should occur at a later point than the initial development.

Development Contributions Reserve

Purpose - This reserve retains funds received from developers for infrastructure provision.

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NAGAMBIE CUSTOMER SERVICE

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Nagambie VIC 3608, Australia

Opening Hours:
Monday to Friday, 9am to 4pm

7.1.4 Draft Asset Plan 2025-2035

AUTHOR Manager Asset Planning

RESPONSIBLE DIRECTOR Director Sustainable Infrastructure

EXECUTIVE SUMMARY

In accordance with section 92 of the *Local Government Act 2020* Council has prepared a draft Asset Plan 2025-2035 as presented in Attachment One (to this report) for Council's consideration and endorsement for community feedback purposes.

Strathbogie Shire Council is the custodian of a diverse and significant portfolio of infrastructure and community assets that support the delivery of essential services to our community.

The Asset Plan provides a strategic framework for the sustainable management of these assets over their lifecycle, ensuring they continue to meet current and future service delivery needs.

The Asset Plan outlines the condition, performance, and value of key asset classes—such as roads, bridges, buildings, drainage, footpaths, parks, and plant.

Key objectives of this plan include:

- Ensuring assets are maintained in a safe, functional, and cost-effective condition
- Optimising asset life through planned maintenance, renewal, and replacement strategies
- Aligning asset investment with community expectations and Council's long-term financial sustainability
- Meeting legislative and regulatory obligations related to asset management and reporting.

This plan is informed by robust asset data, risk assessments, lifecycle costing, and stakeholder consultation. It supports Council's broader strategic goals, including the draft Community Vision 2035, draft Council Plan 2025-2029, and draft Financial Plan 2025-2035.

By implementing the Asset Plan, Council is committed to responsible stewardship of public assets, improving asset performance, reducing long-term costs, and delivering value to the community now and into the future.

RECOMMENDATION

That Council:

- 1. Endorse the draft Asset Plan 2025-2035, contained in Attachment One, as a strategic document to guide the sustainable management of Council's infrastructure and community assets, which has been prepared in accordance with section 89 – Strategic Planning Principles, and Section 92 – Asset Plan, of the *Local Government Act 2020***
- 2. Authorise the Chief Executive Officer to undertake minor editorial changes to the draft Asset Plan 2025-2035, if required**

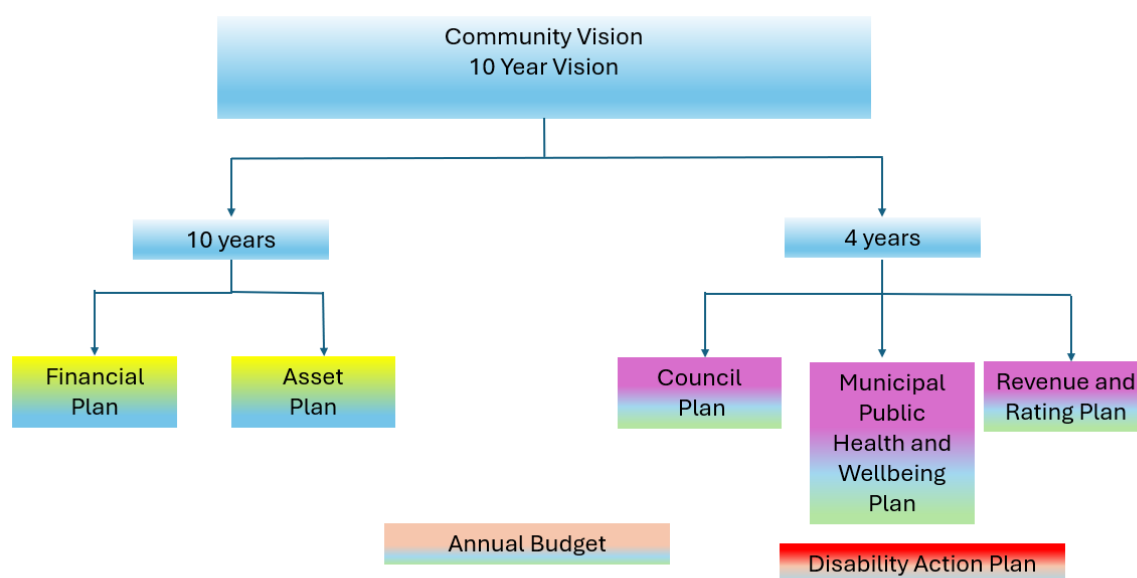
3. **Note that the draft Asset Plan 2025-2035 supports the achievement of Council's long term financial sustainability, service delivery and compliance of the *Local Government Act 2020***
4. **Seeks formal submissions on the draft Asset Plan 2025-2035 for a period of 21 days commencing 30 April 2025 and closing at 11.59pm on Tuesday 20 May 2025**
5. **Will consider and hear (if requested) any formal written submissions on the draft Asset Plan 2025-2035 at an Extraordinary Council Meeting proposed to be held at 4pm on Tuesday 3 June 2025 in the Euroa Community Conference Centre**

PURPOSE AND BACKGROUND

The purpose of this report is to present the draft Asset Plan for Council's consideration and endorsement for community feedback for a period of twenty one (21) days, with the level of engagement set at "involve", in accordance with Council's Community Engagement Policy.

ISSUES, OPTIONS AND DISCUSSION

The *Local Government Act 2020* (the Act) requires Council to develop a suite of integrated plans that must be developed in accordance with the strategic planning principles specified in section 89. The suite of plans includes:



These plans must have regard to the Community Vision, and the plans below the Community Vision must give effect to the Council Plan and the other strategic plans.

To streamline the integration of the plans Council aims to adopt the suite of strategic documents by 30 June 2025 to enable them all to commence on 1 July 2025. The suite of integrated plans is planned to include the:

1. Community Vision 2035
2. Council Plan 2025-2029, incorporating the Health, Wellbeing and Disability Action Plan
3. Financial Plan 2025-2035
4. Asset Plan 2025-2035
5. Rating and Revenue Plan 2025
6. Annual Budget 2025-26

Deliberative engagement undertaken in accordance with Council's Community Engagement Policy has informed development of these draft plans.

ISSUES, OPTIONS AND DISCUSSION

The purpose of the Asset Plan is to guide the sustainable management of Councils infrastructure and community assets and to support the delivery of essential services to the community. It provides a structured approach to asset planning, maintenance, renewal, and replacement over the asset lifecycle, helping Council make informed decisions that balance service delivery, risk, and long term financial sustainability.

The effective management of Council's asset portfolio is influenced by a range of strategic, financial, operational, and community-related challenges. This section outlines the key issues currently impacting asset management across the Shire and presents potential options for addressing these challenges.

The draft Asset Management Plan considers and enables strategic oversight of issues such as:

1. Ageing Infrastructure

A significant proportion of Council assets are reaching or have exceeded their intended service life, increasing the risk of asset failure, service disruption, and costly reactive maintenance.

2. Funding Constraints

Limited financial resources constrain Council's ability to meet all asset renewal and upgrade needs. This can lead to an increasing backlog of works and long-term deterioration of asset condition.

3. Asset Data Quality and Systems

Incomplete or outdated asset condition data reduces the accuracy of lifecycle modelling and decision-making. Continued improvement in asset data collection and asset management systems is required.

4. Changing Community Expectations

Community expectations regarding service levels, accessibility, safety, and sustainability are evolving, requiring Council to adapt service delivery while balancing affordability.

5. Climate Change and Environmental Impacts

Increased frequency of extreme weather events (e.g., flooding, heatwaves) places additional pressure on infrastructure, particularly roads and drainage systems.

6. Legislative and Regulatory Compliance

Ensuring compliance with the *Local Government Act 2020*, asset management frameworks, and audit recommendations is an ongoing responsibility.

COMMUNITY ENGAGEMENT

Deliberative engagement undertaken in accordance with the section 55 of the *Local Government Act 2020* and Council's Community Engagement Policy is required for many of these plans. Council has implemented a three-stage engagement process aimed at involving community members from across the Shire.

The depth of engagement is based at the 'involve' level with community concerns and aspirations directly reflected in the alternatives developed. The stages of engagement are:

1. Stage 1 - Involved on-line surveys, participation at markets and drop-in sessions, stakeholder workshops to gather community feedback
2. Stage 2 - Involved a community working group consisting of eight self-nominated community residents from across the Shire to meet, consider the community feedback and recommend priorities for Council's consideration
3. Stage 3 – Involves seeking formal submissions on the endorsed draft suite of integrated plans.

The focus for Stage one was to involve the community in the development of the draft Asset Plan 2025-2035. Stage two of the process enabled Council to provide an overview of asset management and Council's financial position to the community working group.

The stage three round of community engagement will consist of written submissions for all of Council key strategic documents including the draft Asset Plan 2025-2035. It is proposed that the final community feedback period commence on 30 April 2025 and closes at 11.59pm on Tuesday 20 May 2025.

Formal written submissions will be considered and heard (if requested) at an Extraordinary Council Meeting proposed for 4pm on Tuesday 3 June 2025. Any submissions will be considered by Council in preparation of the final Asset Plan 2025-2035.

POLICY CONSIDERATIONS

The development of the Asset Plan is part of Council's commitment to responsible asset stewardship, in accordance with legislative requirements such as the *Local Government Act 2020* and the National Asset Management Framework.

The plan supports Council's draft financial plan and is integral to achieving the goals set out in the draft Council Plan and draft Community Vision.

Regional, State and National Plans, Policies and Legislation

Council is required under section 92 of the *Local Government Act 2020* to develop a ten year Asset Plan.

Deliberative engagement under section 55 of the *Local Government Act 2020* must be undertaken and the strategic principles set out in section 89 of the *Local Government Act 2020* must be addressed.

RISK CONSIDERATIONS

This report has identified the following risk(s):

Risk(s)	Likelihood	Consequence	Rating	Mitigation Action
Failure to meet Council's legislated compliance requirements for strategic planning and community engagement.	Possible	Moderate	Low	Endorse the draft Council Plan for the purposes of seeking community engagement, prior to finalising the draft for adoption.

LEGAL CONSIDERATIONS

Section 92 of the *Local Government Act 2020* requires Council to prepare and adopt an Asset Plan for a period of at least the next ten financial years by 31 October following a general election.

The Asset Plan must include:

- a) information about maintenance, renewal, acquisition, expansion, upgrade, disposal and decommissioning in relation to each class of infrastructure asset under the control of the Council
- b) any other matters prescribed by the regulations.

CONFLICT OF INTEREST DECLARATION

No Council officers and/or contractors who have provided advice in relation to this report have declared a general or material conflict of interest regarding the matter under consideration.

TRANSPARENCY

In the interests of transparency and open and honest communication with our community, this report is presented to a public Council meeting.

Community members can request to speak to their formal submissions at a proposed Extraordinary Council Meeting on 3 June 2025. This allows time for Council to consider the formal submissions and other responses before finalising the Asset Plan 2025-2035.

FINANCIAL VIABILITY CONSIDERATIONS

Council has considered and addressed the financial requirements for the draft Asset Plan 2025-2035 in the development of the draft Council Plan 2025-2029, and in the development of the draft Budget 2025-2026 and draft Financial Plan 2025-2035. These plans are concurrently being considered by Council for endorsement.

SUSTAINABILITY CONSIDERATIONS

Section 9 of the *Local Government Act 2020* highlights that the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted. These are reflected in the draft Council Plan.

Economic

As custodian of community assets, Council has the responsibility for managing these assets in the most cost effective manner, whilst maintaining sustainability. This is achieved through managing our assets through their lifecycle from creation and acquisition to maintenance and operation, through to rehabilitation and disposal. These actions are undertaken with the goals of providing efficient, safe and reliable services for current and future generations.

Social

The draft Asset Plan sets the foundation for the way we manage our community's assets. It provides a strategic and financial view of how council will manage the assets that we own and control over the next 10 years and beyond.

Environmental and Climate Change

The draft Asset Plan is a high-level overview document that summaries the key elements of the individual Asset Management Plans that Council has developed for each major asset classes. Asset management and the environment are closely connected, as sustainable asset practices help reduce environmental impact (eg: energy efficient designs, materials).

HUMAN RIGHTS CONSIDERATIONS

The recommendation does not limit any human rights under the Victorian *Charter of Human Rights and Responsibilities Act 2006*.

CONCLUSION

The purpose of the draft Asset Plan is to guide the sustainable management of Councils infrastructure and community assets and to support the delivery of essential services to the community.

It provides a structured approach to asset planning, maintenance, renewal, and replacement over the asset lifecycle, helping Council make informed decisions that balance service delivery, risk, and long term financial sustainability.

Further refinements may be made to the draft Asset Plan 2025-2035 in response to community engagement. To this end, community members are encouraged to make their submission for Council's consideration by the closing date of 11.59pm on Tuesday 20 May 2025.

ATTACHMENTS

1. 20250429 Draft Asset Management Plan 2025-2035 Strathbogie Shire Council

Strathbogie Shire Council

Asset Plan

2025-2035

Strathbogie
SHIRE COUNCIL



Acknowledgment of Country

We acknowledge the Traditional Custodians of the places we live, work and play.

We recognise and respect the enduring relationship they have with their lands and waters and we pay respects to the Elders past, present and emerging.

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1

Introduction

Providing effective and efficient management of assets is a key obligation of Strathbogie Shire Council (Council).

As custodian of community assets, Council has the responsibility for managing these assets in the most cost-effective manner, whilst maintaining sustainability. This is achieved through managing our assets through their lifecycle from creation and acquisition to maintenance and operation, through to rehabilitation and disposal. These actions are undertaken with the goal of providing efficient, safe, and reliable services for current and future generations.

The Asset Plan sets the foundation for the way we manage our community's assets. It provides a strategic and financial view of how we will manage the assets that we own and control over the next ten (10) years and beyond. It defines our high-level strategic asset management priorities and addresses all aspects of the lifecycle management of our assets.

1.1 | What is an Asset?

The most basic definition of an asset is something that is of value to a person or an organisation.

All physical (infrastructure) public assets that Council manages including buildings and property, roads, kerbs and footpaths, plant and equipment, playgrounds, sports fields and the like form part of this Asset Plan.

1.2 | What is Asset Management?

Asset management in short

Asset management refers to the coordinated series of activities that monitor and maintain things of value — in this case, physical assets. This involves balancing risk, cost, opportunities, and performance to realise the value of an asset fully and effectively over its entire lifespan.

The right assets, in the right place, at the right time, managed by the right people.

Ultimately, asset management is a way to align strategic planning with infrastructure and service delivery in the real world considering what assets people need and how these assets are made to last and perform best.

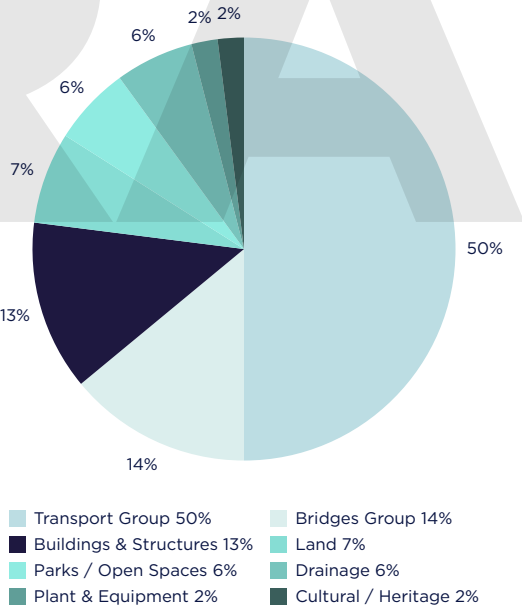
1.3 | Why is Asset Management Important?

Council manages a portfolio of assets that have a combined value and replacement cost of \$567 million. This includes all our property, plant and equipment, and infrastructure. These assets have been built up progressively over many years.

These assets are predominantly used to provide services and amenity to our community. The standard to which they are maintained and the extent to which they are grown and improved are a key consideration in setting and delivering on our Community Vision and Council Plan.

1. Introduction

Figure 1: Asset Categories
Asset Composition



Over the next ten (10) years we expect to budget a total of \$84.0 million for renewing, improving, and growing our assets. We are also projected to allocate around \$110.2 million over the same period to operate and maintain our assets. Combined, on average 42 per cent of our total annual expenditure is asset related.

This investment is made so that our assets remain fit-for-purpose, are safe, and support the delivery of services to our community.

It is vital that we are responsible and judicious Asset Managers so that our assets continue to support community outcomes. Asset management helps Council effectively plan the maintenance, upgrade and renewal of our assets as timely investments save money in the long term.

1.4 Asset Management Framework

Our Strategic Asset Management Framework shown in Figure 2 aims to ensure that a systematic approach to asset management delivers prudent and efficient outcomes that meet both our corporate and asset management objectives.

Table 1 details the interrelationship and hierarchy of Councils Asset Management planning approach.

1. Introduction

Figure 2: Strategic Asset Management Framework

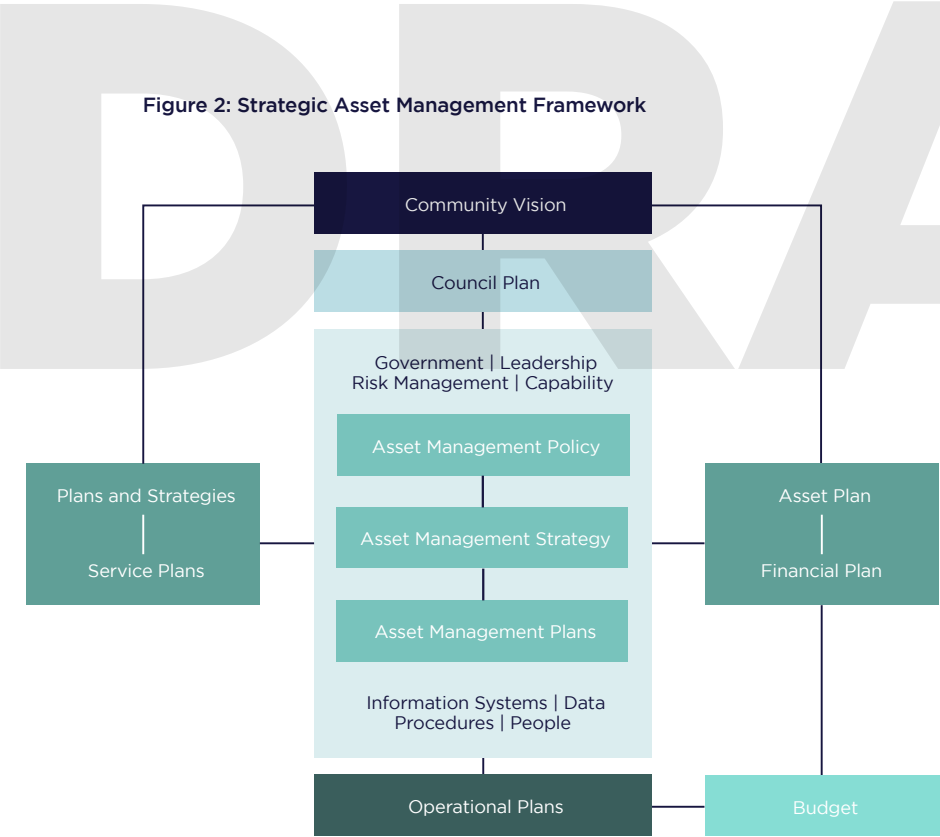


Table 1: Asset Planning Hierarchy

DOCUMENT	ROLE	DETAILS
Asset Plan	High level 10-year view of Council's priorities around maintenance, renewal, acquisition, expansion, upgrade and disposal of infrastructure asset under the control of the Council.	Combines key information from the Asset Management Strategy and Asset Management Plans and also links to Financial Plan.
Asset Management Policy	Guides sustainable management of Council's assets to support services that will meet current and future community needs.	Outlines Council's vision and principles.
Asset Management Strategy	Outlines how we will deliver our asset management policy intentions.	Establishes the direction and actions necessary for improvement of relevant asset management practices to achieve the Council's vision and organisational objectives.
Asset Management Plan	How we intend to manage our assets to meet the demands of our community in the future.	Provides a roadmap for achieving value from our assets by optimising cost, risk, and performance across the lifecycle of an asset.

1. Introduction

1.5 | Purpose of the Asset Plan

The Asset Plan has been prepared in accordance with section 92 of the Local Government Act 2020. This Asset Plan along with our Community Vision and Council Plan has been developed through input from our community via deliberative engagement.

The Asset Plan is a high-level overview document that summarises the key elements of the individual Asset Management Plans that Council has developed for each of our major asset classes.

The purpose of Councils Asset Plan is to:

- » Demonstrate how we will responsibly manage our assets to meet the service delivery needs of our community into the future in a cost-effective and sustainable manner
- » Summarise the operating and capital expenditure requirements for our assets
- » Ensure that there is integration between our asset management planning outcomes with our strategic objectives, Financial Plan, and Budget
- » Maximise alignment with Council, Regional and Government Strategies, Policies and Plans that effect the management of our assets
- » Comply with our legislative obligations.

The development of the Asset Plan relies upon our understanding of the performance of our assets and a number of key assumptions. Assumptions and forecasts will change based on enhancement of our asset knowledge along with ever evolving internal and external drivers, including community expectations. This Asset Plan will be actively monitored and updated to reflect any major changes.

1.6 | Scope of the Asset Plan

While we manage an extensive portfolio of assets, the Asset Plan only covers all infrastructure that is under the control of and is recognised as an asset of Council.

2

Strategic Context

The delivery of services to the community is guided by the Community Vision, Council plans, strategies, and policies. These also drive Council's approach to asset management.

2.1 | Financial Plan

Council's Financial Plan provides a long-term view of the resources that we expect to be available to us and how these will be allocated and prioritised over the next ten (10) years.

It identifies our current and projected financial capacity to continue delivering high quality services, facilities, and infrastructure while identifying critical new capital investment to support our community's prosperity and to respond to our future challenges. The Asset Plan is based on and is intrinsically linked

to the annual budget and projections outlined in our Long-Term Financial Plan. Ongoing affordability and sustainability, both physically and financially, are our key objectives.

The Financial Plan in combination with the Asset Plan supports us in achieving this aim

2.2 | Council Plan 2025-29

The Council Plan makes a commitment to outcomes and priority initiatives across a number of strategic objectives. Effective asset management supports the outcomes of the Council Plan and also the delivery of sustainable services.

We recognise our stewardship role in appropriately managing the assets we have and aim to fulfil our obligations to future communities to provide sustainable assets and services.

2.3 | The Regulatory Framework

Local Government operates in a complex legislative and policy environment that directly influences the way we do business.

The principal legislation in Victoria governing the establishment and operation of councils is the Local Government Act 2020 ('The Act'). This defines the purposes and functions of local government as well

as providing the legal framework for establishing and administering councils.

The Act requires all councils to develop an integrated, longer-term, and transparent approach to planning organised around a ten (10) year community vision. This Asset Plan is an integral component of our integrated planning framework.

As well as the general powers and responsibilities as articulated in the Local Government Act 2020, Council is responsible for a wide range of services and functions under various other Acts of Parliament. In fact, Council has responsibilities under more than 120 different Victorian pieces of legislation.

2.4 | Relevant Strategic Documents

This plan supports a number of other strategic Council documents including but not limited to:

- » Council Plan
- » Climate Change Action Plan
- » Road Management Plan
- » Play and Open Space Strategy
- » Sustainable Strathbogie
- » Arts and Culture Strategy
- » Tracks and Trails Strategy

3

Our Assets

The Asset Plan links to our Strategic Risk Register given that the plan is intended to deliver multiple benefits to an organisation, including measurable improvements in operational productivity and efficiency, lower lifecycle costs, sustainable levels of service and better management of risk and compliance.

Council manage a portfolio of assets worth over \$567 million. This includes all our property, plant and equipment, and infrastructure. These assets have been built up progressively over many years.

Ensuring our assets are appropriate for the Shire's needs enables us to deliver the services that make the Shire of Strathbogie a great place to live, work and visit. The Asset Plan provides guidance on all Council infrastructure assets, which are grouped into key asset classes.

Table 2 details Councils Asset portfolio and Table 3 highlights some examples of Community Buildings and Structures.

Table 2: Asset Portfolio Classes

ASSET GROUP	TOTAL ITEMS (NO.)	TOTAL LENGTH (KM)	AREA (M2)
Sealed Roads		750	
Unsealed Roads		1464	
Road Bridges	125		
Foot Bridges	9		
Major Culverts	387		
Buildings and Structures	772		
Footpaths/Cycleways		50.5	
Parks and Reserves	25		
Walking Tracks		28.8	
Garden Beds			400
Aquatic Centres	5		
Playgrounds	34		
Hardcourts/ Bowling Greens	58		

Table 3: Examples of Community Buildings and Structures

BUILDINGS AND STRUCTURES	TOTAL ITEMS (NO.)
Buildings	133
Structures (sheds, stores, shelters, shade sails, ramps, water tanks, etc)	639
Examples include:	-
Outdoor Swimming Facilities	5
Community Halls	8
Public Toilets	5
Kindergartens	4
Maternal Child Health Centres	4
Senior Citizens Clubs	4
Public Libraries	3
Cinemas	1
Transfer Stations	7

3. Our Assets

3.1 | State of Our Assets

Our community determine the demand and value of the services our assets provide. The performance of our infrastructure is measured on agreed service levels through ongoing condition assessments of our infrastructure.

The condition of Council's assets is assessed on a ten point scale, ranging from new assets ranked at 0 (zero) through to assets at the end of their life ranked at 9 (nine). Intervention, (or when renewal is required) is generally programmed when an asset reaches Condition 8. Overall, Council's assets are in good condition and below the intervention level in most cases.

Council's Assets are in three broad categories:

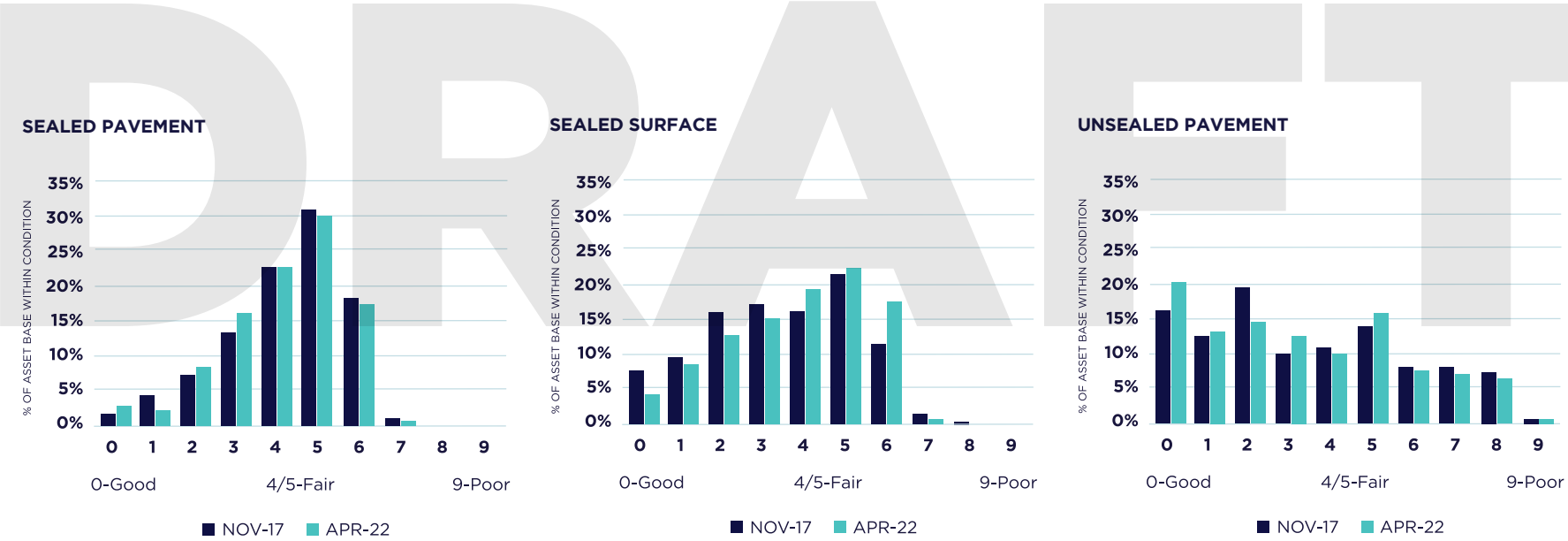
3.2 | Transport Infrastructure (Roads, Kerbs, Footpaths)

The condition of these assets was last reviewed in 2022 and a further review is scheduled for next financial year. The Major Report Findings were:

- » Council's road assets were found to be in very good overall condition, with a quite measurable overall improvement since the last survey in 2017
- » The renewal shortfall or backlog of over intervention assets for the whole roads group was estimated at \$2,782,819 representing 1% of the total road asset valuation base. This equates to only 84% of one full year's annual depreciation and as such was considered to be a reasonable outcome
- » Council significant focus and investment in lifting the renewal funding levels on the road network over the last decade has made a tangible impact.

Condition in both 2017 and 2022 of varying assets is shown together in the following graphs >

3. Our Assets



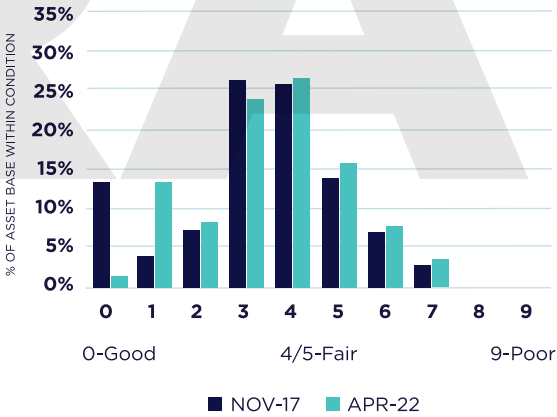
Based on assessments and revaluations completed in April 2022. This is due to be completed again in 2025/26. Overall good result although extreme weather events have resulted in increased maintenance and therefore make the upcoming assessment critical.

Based on assessments and revaluations completed in April 2022. This is due to be completed again in 2025/26. Overall good result although extreme weather events have resulted in increased maintenance and therefore make the upcoming assessment critical. The upcoming condition 7 peak also represents a challenge to the next couple of years renewals with both the extreme weather and increased traffic and heavy vehicle loading reducing expected lifespans on many roads.

Based on assessments and revaluations completed in April 2022. This is due to be completed again in 2025/26. These roads are highly impacted by weather events and increased traffic which is reflected in increased maintenance intervention. Drainage and flooding assessments are also in the pipeline to assist in preserving the integrity of these assets.

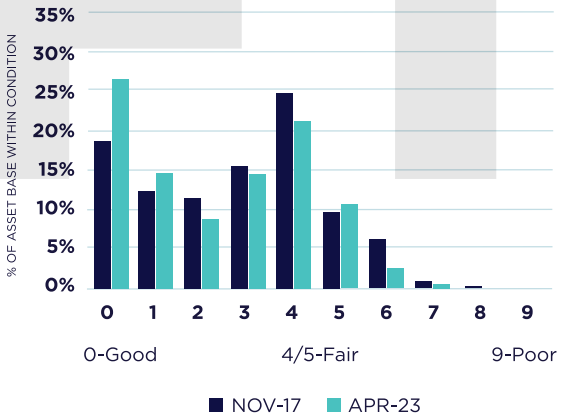
3. Our Assets

KERB



Based on assessments and revaluations completed in April 2022. This is due to be completed again in 2025/26. Mostly a positive result.

FOOTPATHS



Based on assessments and revaluations completed in June 2022. This is due to be completed again in 2025/26. Recent weather events have resulted in a number of queries on footpaths and a larger remedial / renewal program is anticipated in the future.

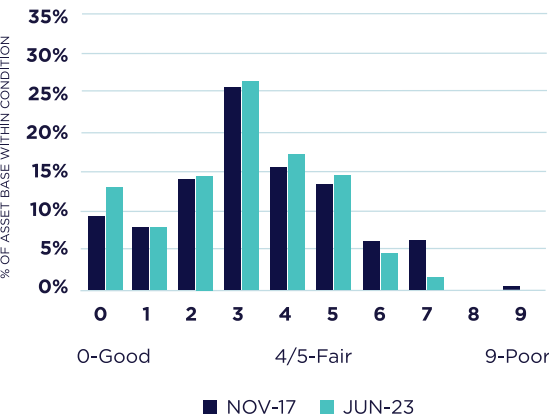
Note: Excluding 15km of new footpaths installed over the period.

3. Our Assets

3.3 | Bridges

The major findings coming out of the condition survey of bridges are:

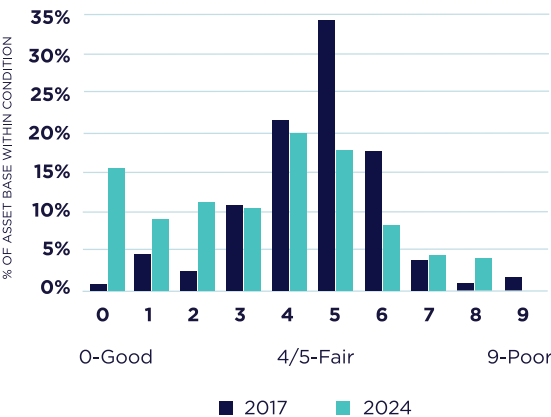
- » The bridge assets were found to be in good overall condition with a slight improvement across all six condition indicators since the time of the last survey
- » There was 0.15% of the network found to be at and above the adopted renewal intervention level
- » The bridge assets were found to be in good overall condition with a quite measurable improvement across all six condition indicators since the time of the last survey, although this was only a partial sample and a full survey is required in 2025/26.
- » There was only one structure found to be at or above condition 8.0. This is currently the subject of a Grant claim and should be resolved in the next financial period



3.4 | Buildings

The most recent condition assessment of Councils Building Assets undertaken at 30 Mar-May 2024 showed the following results, based on a ten (10) point scale, 0 (zero) being new through to 9 (nine) being at end of life. Intervention is typically generated at Condition 8.

However, it is noted that a detailed internal and component condition assessment audit is required to be undertaken across all Council buildings in the next financial year.



4

Lifecycle Management

The goal of asset management is to meet a required level of service in the most cost-effective manner, through the prudent and efficient management of assets for present and future customers.

The key elements of effective asset management are:

- » Adopting a life-cycle approach
- » Developing cost-effective management strategies for the long term
- » Providing defined and agreed levels of service
- » Monitoring performance
- » Understanding and meeting the impact of changing service needs
- » Managing risk associated with asset failures
- » Sustainably using physical resources
- » Continually improving asset management processes and practices.

A formal approach to the management of assets is essential to providing our services in the most cost-effective manner. This enhances our ability to demonstrate our approach to asset management for our stakeholders.

Our approach to asset management is centred on asset lifecycle management. There are four key stages in the asset lifecycle as shown in Figure 7.

Figure 4: Asset Life Cycle

Planning is the first stage of the asset lifecycle.

This stage establishes asset requirements based on evaluation of business need and options.



At the end of the asset's lifecycle.

If there is still a need for the asset, it is renewed or replaced, and the lifecycle recommences. If not, the asset is sold, re-purposed or recycled.

4.1 Lifecycle Strategies

Each phase of the lifecycle has a corresponding life-cycle strategy, which describes our approach to the activities in that stage, objectives relevant to that stage, and strategies for providing performance to required levels.

Our lifecycle strategies that Council implements at each phase are summarised in Table 4.

4. Lifecycle Management

Table 4: Asset Lifecycle Strategies

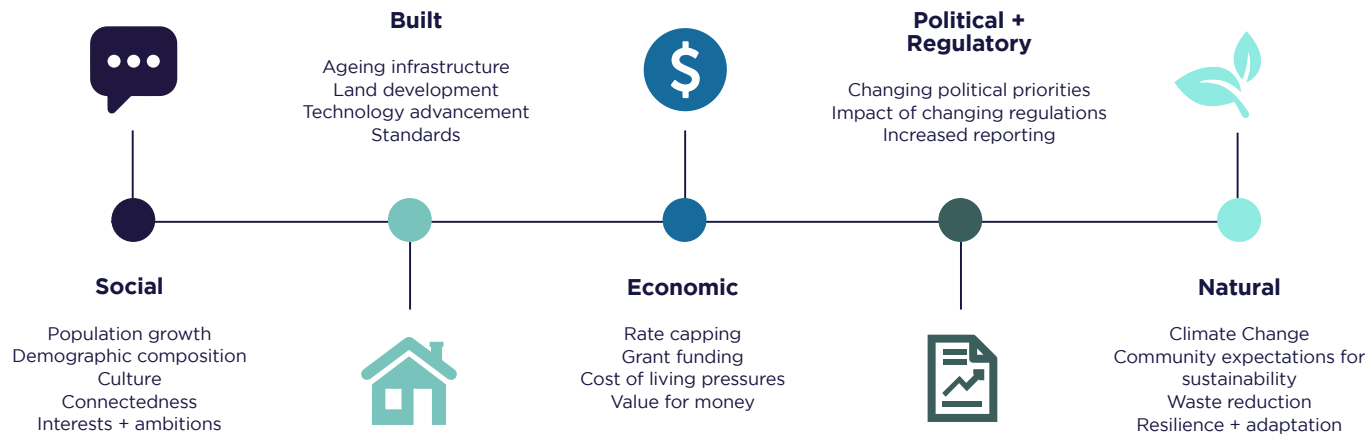
LIFESTYLE PHASE	OUR LIFECYCLE STRATEGIES
Planning	<ul style="list-style-type: none"> » We consider asset requirements necessary to support our long term objectives and to ensure that the right assets are provided to meet service needs. » Future asset planning and service design considers and balances the key principles of affordability, equity, and the environment. » We use transparent, informed decision-making processes that consider the whole-of-life implications of acquiring, operating, maintaining, and disposing of an asset.
Creation or Acquisition	<ul style="list-style-type: none"> » Our projects are comprehensively defined so that its objectives are clear. » We select appropriate procurement strategies to ensure we work with the right project partners and achieve value for money. » We use systems and processes to plan, manage, and control projects that result in the creation of assets. » We integrate environmentally sustainable approaches to the design and construction of assets. » Newly acquired assets are checked for quality before they are put into service.
Operations and Maintenance	<ul style="list-style-type: none"> » We act to enable existing assets operate to their service potential over their useful life. » We regularly inspect, service, and maintain our assets so that they are safe, compliant, and are continuously available for use. » Maintenance is planned to minimise the risk of critical asset failure and ongoing lifecycle costs. » We use systems and processes to help record information about our assets and monitor their performance. » Supported by the development and roll out of the Asset Management Information System to monitor and record effort and cost of maintenance to maintain assets.
Renewal, Replacement, or Disposal	<ul style="list-style-type: none"> » We continuously assess the condition of our assets. » We aim to optimise the timing of the renewal or replacement of our assets so that they remain safe and functional and to minimise overall lifecycle costs. » Our goal is to maximise the use of our assets through adaptive reuse or co-location of services where appropriate. » Where assets do not directly support core service delivery they are considered for rationalisation or divestment.

5

Future Challenges and Opportunities

There are some issues facing Council that can dictate how we plan for the future and what direction is taken. They may impact on how we deliver our assets and services.

Some of the main issues facing the provision of our assets and services are outlined in **Table 5 on page 17**.



5. Future Challenges and Opportunities

Table 5: Asset Management Issues and Challenges

ISSUE	WHAT DOES THIS MEAN FOR ASSET MANAGEMENT AND SERVICE DELIVERY?
SOCIAL DEMAND	
Population Trends Our present population is expected to grow to more than 12,000 people by 2036, an annual growth rate of 0.7%	<ul style="list-style-type: none"> » We will need to expand our services and assets to cater for our growing community. » Council will need to make a financial investment in infrastructure so that our assets are of a suitable capacity to cater for growth and that exemplary urban renewal is achieved.
Demographic Change Based on the 2016 Census 37.7% of the population is over the age of 60 compared to the Victorian and National figure of 21%. Conversely 19.5% is under the age of 19 compared to average of about 24%	<ul style="list-style-type: none"> » Change in the age structure of the population will mean it is critical for us to plan age-based facilities and services. » A changing demographic will mean that we will need to maintain a focus on providing that promote access, equity and inclusion.
Changing Community Needs The community expects Council to be able to quickly respond to emerging needs, without knowing how long the demand might last.	<ul style="list-style-type: none"> » We will need to plan assets that are responsive and adaptable to meet shifting stakeholder needs. » We will need to seek to form strategic alliances with service delivery partners to enhance non-asset based service delivery solutions in turn optimising the use of Council's asset portfolio.

5. Future Challenges and Opportunities

Table 5: Asset Management Issues and Challenges

ISSUE	WHAT DOES THIS MEAN FOR ASSET MANAGEMENT AND SERVICE DELIVERY?
BUILT ENVIRONMENT	
<p>Ageing Infrastructure</p> <p>One of the biggest financial challenges facing us is the cost of renewing our ageing infrastructure. Council's assets have been built and developed in the past. Many years on, this period of development has created a large peak in the need to invest in asset maintenance and renewal.</p>	<ul style="list-style-type: none">» There is a critical need to introduce systems and processes to ensure that our spending on our existing assets is optimised.» As our assets continue to age, more investment in maintenance and renewal expenditure will be required to ensure that the current levels of service enjoyed by the community continue to be delivered.
<p>Rapid Technological Change</p> <p>The world is becoming more connected. People, businesses and governments are increasingly moving online to connect, deliver and access services, obtain information and to perform day to day activities. These changes will affect how we deliver services and how we manage our assets.</p>	<ul style="list-style-type: none">» We will also have the capability to share our data on our assets to others enabling them to interact with our services digitally. We will also be able to enable a more mobile workforce.» Council may also be expected to be able to make more use of available and emerging technology to make data more accessible to all.

5. Future Challenges and Opportunities

Table 5: Asset Management Issues and Challenges

ISSUE	WHAT DOES THIS MEAN FOR ASSET MANAGEMENT AND SERVICE DELIVERY?
ECONOMIC DEMAND	
<p>Diminishing Own Source Income</p> <p>We are experiencing a significant reduction of our own source revenue. This had previously contributed to the consolidated revenue of Council and was able to be utilised for the cross-subsidy of other services or had minimised the impact of the net cost to the community.</p>	<p>» Loss of own source income due to commercial competition and changed patterns of use will materially impact the way we invest in our assets and services in the future.</p>
<p>Increasing cost of providing services</p> <p>Cost increases to items such as electricity, petrol, and raw materials impact on the Council. For the Council, this occurs within an expectation of doing more with less or improving our efficiency to ensure more can be achieved with less money.</p>	<p>» We will need to aim to continually balance the affordable provision of services against the needs of our community.</p>
<p>Delivering on community expectations while keeping it affordable</p> <p>There is ongoing pressure from the community for higher quality assets and services to be provided for most Council activities. Smoother roads, modern technology and convenience are some examples. The expectation is for a higher level of service for the same amount of money – in other words doing more with less.</p>	<p>» Community expectations can be influenced by numerous drivers such as generational change, legislation, environmental standards, facilities experienced elsewhere and new technology.</p> <p>» Our assets must cater for the expectations of the community by remaining accessible, well maintained, and fit for purpose. All of this costs money and must be balanced and prioritised against building our Shire's future and the ability of the community to pay.</p>

5. Future Challenges and Opportunities

Table 5: Asset Management Issues and Challenges

ISSUE	WHAT DOES THIS MEAN FOR ASSET MANAGEMENT AND SERVICE DELIVERY?
POLITICAL AND REGULATORY INFLUENCE	
Legislative and Policy Influence We operate in a complex legislative and policy environment that directly influences the way we do business: There is an expectation that Council will continue to deliver services, even when State and Federal government funding is withdrawn.	» We need to meet our statutory obligations while being conscious of maintaining affordability and financial sustainability. This requires good decisions to be made to manage competing funding demands across a broad range of projects, programs, and services.
The cap on rate increases means our ability to control revenue is constrained Compliance and reporting requirements are increasing	» We need to meet our statutory obligations while being conscious of maintaining affordability and financial sustainability. This requires good decisions to be made to manage competing funding demands across a broad range of projects, programs, and services.
NATURAL ENVIRONMENT	
Climate Adaptation We are already experiencing the impacts of climate change. In the future, we can expect; increased flooding of coastal properties and public facilities; storm damage to infrastructure; beach erosion; decreased water quality and security of water supply; reduced summer outdoor activities; and hotter urban spaces.	» Changing weather events may lead to increased need for reactive maintenance for storm and flood damage repair. Assets will need to be built and renewed to a standard that can withstand at least 1.5 degrees of warming and increased rain/storm events. This may require different materials, methods of construction and other innovative approaches. » There may also be increased expectation for leadership from Council to make use of sustainable energy sources and to provide assets that are environmentally efficient. In the longer-term, there may be greater community demand for weather protection, for sports and leisure activities that have traditionally occurred outdoors.

6

Funding for Long-Term Sustainability

The main theme underpinning our Asset Plan and broader asset management planning principles is ensuring responsible stewardship of our assets to meet the needs of tomorrow's community.

This acknowledges the many and varied factors that influence the delivery of our community's infrastructure. Some of these challenges are legacy issues (e.g., decisions of past Councils or how things were built over 40 years ago). Others are simply the demands of a progressive society that is constantly seeking to improve. Either way, we are responsible for ensuring built infrastructure enhances community wellbeing and is fit for purpose, good quality, safe, future-proofed, cost effective and appropriately funded.

6.1 | Spending Categories

For the purposes of this Asset Plan, spending on infrastructure is categorised as follows:

Table 6: Expenditure Categories

EXPENDITURE CATEGORY	ACTIVITY	DESCRIPTION
Recurrent	Maintenance	Ongoing work required to keep an asset performing at the required level of service.
	Operations	Recurrent expenditure that is continuously required to provide a service.
Renewal	Renewal	Returns the service potential or the life of the asset up to that which it had originally
Growth	Upgrade	Enhancements to an existing asset to provide a higher level of service.
	Expansion	Extends or expands an existing asset at the same standard as is currently enjoyed by residents, to a new group of users.
	New	Creates a new asset that provides a service that does not currently exist.

Classifying our expenditure in this way ensures Council can plan budgets and track how money is allocated to assets and services.

6.2 | Investment Evaluation

As an organisation which relies on assets to deliver our services, Council follows an investment philosophy that:

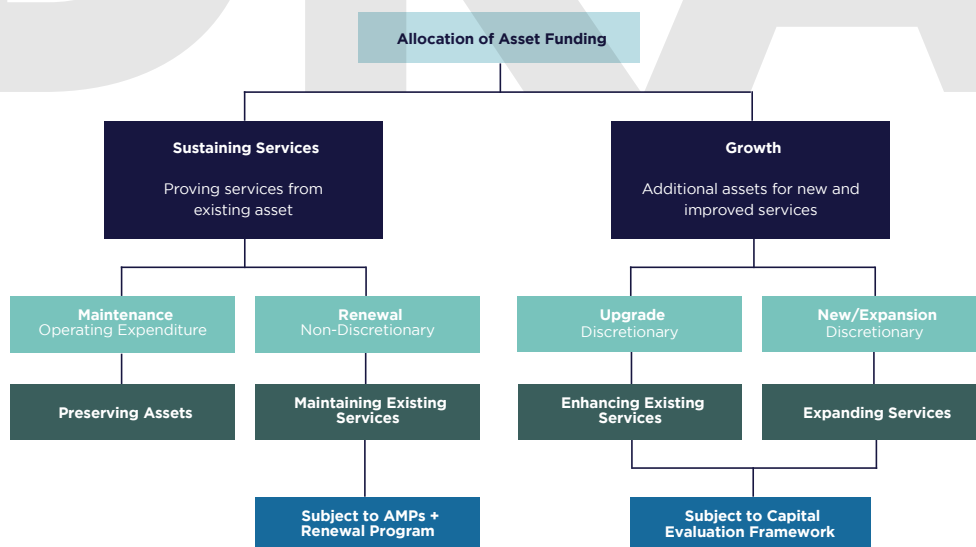
- » Ensures that capital investment for infrastructure assets aids in the achievement of our strategic objectives,
- » Supports the development of a service needs directed long-term capital works program, to better inform,
- » Ensures capital investment delivers best value,
- » Ensures that capital investment is financially sustainable, and in accordance with asset management principles for the whole life cycle costs of our infrastructure,
- » Builds a robust capital infrastructure asset investment system that is impartial and priority-based for allocating Council resources, and
- » Enhances transparency and public confidence in our capital investment decision-making process.

It is essential that Council makes sound capital investment decisions with its finite capital resources that maximise public value for current and future generations.

Our approach provides a means of evaluating and appraising proposed infrastructure investments, as well as setting priorities within the context of our long-term asset and service needs as detailed in **Figure 5 on page 22**.

6. Funding for Long-Term Sustainability

Figure 5: Capital Evaluation Framework



6.3 | Timing and Deliverability of Works (Capital and Maintenance) Programs

We attempt to optimise our proposed works program in terms of capital and maintenance tasks.

In particular, the optimisation of the timing and sequencing of asset renewal projects considers several factors, including the costs and benefits of aligning asset renewal with improvement projects or with maintenance activities. Where possible, Council will endeavour to coordinate our works to:

- » Take full advantage of our asset investment
- » Ensure the achievement of our strategic goals
- » Maintain performance, safety, and compliance of our assets
- » Ensure an acceptable risk profile across all assets
- » Ensure delivery of the works program.

Timely delivery of the capital works program is essential to minimising the likelihood of additional operating expenditure to sustain our assets beyond their expected service lives where run-to-failure is not employed.

6.4 | Financial Projections

Over the next ten (10) years we expect to budget a total of \$84.0 million for renewing, improving, and growing our assets. We are also projected to allocate around \$110.2 million over the same period to operate and maintain our assets. Combined, on average 42 per cent of our total annual expenditure is asset related.

This section outlines the projected expenditure for our infrastructure over the next ten (10) years. These outlays have been determined based on the affordability assessments made in our Financial Plan and represent the investment that is required to maintain our existing levels of service.

6. Funding for Long-Term Sustainability

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Recurrent										
Assets Services	770	783	804	825	847	869	892	916	939	964
Transport	4,461	4,596	4,717	4,841	4,968	5,098	5,232	5,369	5,510	5,655
Open Space	3,493	3,593	3,635	3,726	3,820	3,916	4,015	4,116	4,220	4,326
Buildings	1,091	1,123	1,151	1,181	1,211	1,243	1,274	1,307	1,341	1,375
Total Maintenance/Operations	9,815	10,095	10,307	10,573	10,846	11,126	11,413	11,708	12,010	12,320
Capital										
Renewal										
Roads, Kerb and Channel	6,536	3,896	4,078	4,116	4,144	4,194	4,636	5,002	5,185	5,185
Footpaths	212	315	315	315	119	119	220	200	200	200
Buildings	275	222	200	200	188	150	150	150	150	150
Bridges	1,680	250	400	400	400	350	350	350	350	350
Open Space/Playgrounds/Facilities	695	563	541	725	468	97	551	502	505	505
Drainage/Floodways	125	80	82	84	91	194	398	402	405	405
Plant and Equipment (Including IT)	1,570	1,448	1,305	1,263	1,400	1,300	1,300	1,300	1,300	1,300
	11,093	6,773	6,922	7,103	6,809	6,405	7,605	7,905	8,096	8,096
New										
Roads, Kerb and Channel										
Footpaths	75	77	79	80	83	85	86	88	90	90
Buildings	160	60	60	60	60	60	60			
Bridges										
Open Space/Playgrounds/Facilities										
Drainage/Floodways										
Plant and Equipment (Including IT)	450									
	685	137	139	140	143	145	146	88	90	90
Upgrade										
Roads, Kerb and Channel										
Footpaths										
Buildings	1,450									
Bridges										
Open Space/Playgrounds/Facilities	589	10			210	1,000	60			
Drainage/Floodways	474	600	400	300	320					
Plant and Equipment (Including IT)										
	2,513	610	400	300	530	1,000	60	-	-	-
Total Capital	14,292	7,520	7,461	7,543	7,482	7,549	7,812	7,993	8,187	8,187

6.5 | Projected Expenditures

The projected capital and recurrent expenditure associated with our infrastructure assets. \$'000.

6. Funding for Long-Term Sustainability

Roads

RENEWAL

- » Resurfacing of existing roads
- » Road reconstruction or major patching of road failures
- » Replacement of sections of kerb and channel in poor condition

GROWTH

- » Road safety improvements
- » Widening or duplication of existing roads
- » Traffic calming treatments

RECURRENT

- » Maintenance and repairs to roads such as patching potholes, crack sealing etc.
- » Line marking
- » Street sweeping
- » Inspections of the road network.

Buildings

RENEWAL

- » Major structural repairs
- » Replacement of roof or wall cladding
- » Replacement of heating and cooling systems

GROWTH

- » Building extensions.
- » Sustainability improvements (e.g., PV systems, water harvesting and reuse systems, etc)
- » Construction of a new building to cater for increased or changing demand.

RECURRENT

- » Minor repairs to building components due to failure, vandalism, etc
- » Unblocking drains, service checks, carpet repairs, painting
- » Safety, compliance, and condition inspections
- » Cleaning/pest control

Footpaths

RENEWAL

- » Replacement of sections of existing pathways to an equivalent standard

GROWTH

- » Accessibility improvements (e.g., installation of intersection tactile) tiles)
- » Widening or improving the surface of existing pathways.
- » Extension of the pathway network to address gaps in connectivity.

RECURRENT

- » Pathway repairs such as pothole patching, joint grinding, relaying of pavers
- » Inspections
- » Weed and vegetation control
- » Sweeping and pathway cleansing

Open Space

RENEWAL

- » Replacement of playground equipment
- » Replacement of park furniture
- » Rejuvenation or replacement of entire playing courts or sports fields to an equivalent standard

GROWTH

- » Playing court extension
- » Replacement of playground equipment to a higher standard
- » Development of new park or reserve

RECURRENT

- » Hazard/defect inspections
- » Mowing, vegetation/ weed control
- » Garden bed maintenance
- » Litter collection and facility cleaning
- » Graffiti removal

Asset management tasks involved in the following asset categories of roads, buildings, footpaths, open space, drainage and bridges include:

Drainage

RENEWAL

- » Replacement of pits and pipes

GROWTH

- » Replacement of pipes to a higher hydraulic capacity
- » Extension of the stormwater drainage network
- » Installation of stormwater quality improvement devices (e.g., rain-gardens, litter traps, etc)
- » Stormwater harvesting and Water sensitive urban design initiatives

RECURRENT

- » Pit cleaning
- » Pipe cleansing and removal of debris, sediment, etc
- » Removal of litter from Gross Pollutant Traps
- » Programmed inspections

Bridges

RENEWAL

- » Replacement of bridges, culverts, stairs, and retaining walls

GROWTH

- » Replacement bridges to a higher standard
- » Construction of retaining walls to enable the use of land
- » Meet current accessibility requirements

RECURRENT

- » Deck and handrail repairs
- » Weed and vegetation control
- » Programmed inspections

7

Asset Management Improvement Initiatives

Council's Asset Management Team will investigate opportunities improve asset management Performance.

There are identifiable gaps between the current state and the desired future state of asset management for Council. These 'gaps' have been translated into initial actions which form part of our Asset Management Improvement Plan

These actions will focus on:

- » Introduction of a single source of truth Asset Management System, fully integrated with Finance.
- » Instigation of full condition assessments, using modern techniques including Engineering and AI tools, of all Transport, Bridge and Building Assets to enable accurate Asset states to be confirmed.
- » Detailed assessment of Buildings, including components, to enable accurate forecasting and preparation of work programs to achieve compliance.
- » Re-establishing the internal Asset Management Steering Committee and the Asset Management Working Group. Re-define membership, purpose and objectives, ensuring alignment with key strategic asset management objectives.
- » Development of lifecycle management plans
- » Development of multi-year maintenance and capital works program
- » Further refinement and improvement of the prediction modelling life-cycle paths and decision-making modelling.

DRAFT



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Nagambie VIC 3608, Australia

Opening Hours:
Monday to Friday, 9am to 4pm

7.1.5 Draft 2025-2026 Strathbogie Shire Council Budget, Fees and Charges, Revenue and Rating Plan

AUTHOR Chief Financial Officer

RESPONSIBLE DIRECTOR Director People and Governance

EXECUTIVE SUMMARY

In accordance with the requirements of sections 93 and 94 of the *Local Government Act 2020* Council has prepared a draft budget and fees and charges for the financial year ending 30 June 2026, and a draft revenue and rating plan to replace the previous revenue and rating plan adopted in June 2021.

The draft budget and fees and charges have been developed in accordance with the *Local Government Act 2020* financial management principles in accordance with section 96(1)(a).

An updated draft Revenue and Rating Plan has been prepared, in accordance with section 93 of the *Local Government Act 2020*.

It should be noted that currently general rates, municipal charges service rates/charges and special charges/rates are to be declared under Part 8 of the *Local Government Act 1989* as these provisions are not included in the *Local Government Act 2020*.

Community engagement has already been undertaken to inform the preparation of the draft Council Plan 2025-2029, which provides input into the draft budget document for 2025-2026.

It is proposed that further consultation is undertaken on the draft Budget and draft Revenue and Rating Plan through a 21-day consultation period in accordance with the Community Engagement Policy whereby written submissions will be received and submitters provided with an opportunity to make a verbal submission (should they wish) to Council at a dedicated meeting to hear and consider budget submissions.

It is proposed that written submissions will need to be received by 11.59 pm on Tuesday 20 May 2025 and be considered by Council at a proposed Extraordinary Council Meeting to be held on Tuesday 3 June 2025.

RECOMMENDATION

That Council:

- 1. Endorse the draft 2025-2026 Budget, draft Revenue and Rating Plan 2025, and draft Fees and Charges 2025-2026 prepared for the purposes of sections 93, 94 and 96 of the *Local Government Act 2020***
- 2. Authorise the Chief Executive Officer to undertake minor editorial changes to the draft 2025-2026 Budget, draft Revenue and Rating Plan 2025 and draft Fees and Charges 2025-2026, if required**
- 3. Seeks formal written submissions on the draft 2025-2026 Budget and the draft Revenue and Rating Plan 2025, and draft Fees and Charges 2025-2026 for a period of 21 days commencing 30 April 2025 and closing at 11.59pm on Tuesday 20 May 2025**

4. Will consider and hear (if requested) any formal written submissions on the draft 2025-2026 Budget, draft Revenue and Rating Plan 2025, and draft Fees and Charges 2025-2026 at an Extraordinary Council Meeting proposed to be held at 4pm on Tuesday 3 June 2025 in the Euroa Community Conference Centre.

PURPOSE AND BACKGROUND

In accordance with the requirements of section 94 of the *Local Government Act 2020*, Council has prepared a budget for the financial year ending 30 June 2025.

The process for preparing the draft budget and capital works program and a review of the strategic indicators has been undertaken by the Audit and Risk Committee at an Extraordinary meeting on 17 April 2025.

The Committee suggested that minor amendments be made to the budget document in the performance measures section, section 2, including further notes disclosing the basis of the 2024-25 forecasts and 2025-26 targets where available or where benchmarked targets have been utilised. These suggestions have been incorporated where possible.

ISSUES, OPTIONS AND DISCUSSION

In preparing the draft 2025-2026 Budget and Fees and Charges, Council has considered many factors to try and balance community expectations and benefits with financial responsibilities.

Council has attempted to minimise rate increases and has prepared the Budget based on a three per cent (3%) increase in the average rate per property. This is in line with the increase allowed for under the State Government's 'Fair Go Rates' legislation, as announced by the Minister for Local Government in December 2024, after considering advice provided by the Essential Services Commission.

The Valuer General has issued advice to the effect that the 2025 general valuation has a relevant date of 1 January 2025 and is based on market conditions at, and immediately before that date. Any market changes occurring now or in the future will be applicable to future valuation cycles.

Rate outcomes for individual properties will vary, depending on how that property's valuation has changed when compared to the average increase. The rate increase allows for maintenance of existing service levels, funding several new initiatives and the allocation of sufficient funds for the continuing strategic renewal of Council's infrastructure.

The following factors have been considered in relation to waste charges:

- The costs of rehabilitation of the Violet Town landfill which has been funded by borrowings in recent years with a cost of approximately \$285,000 per year
- New waste collection contracts which will apply from 1 July 2025 and will see reduced costs
- New landfill disposal contract that will apply from 1 July 2025 and will see increased costs
- One off costs of bins related to new contracts – including new purple bins
- Implementation of a fourth bin for glass collection from 1 July 2025 which will see increased cost and offsetting revenue.

In light of these factors, the proposed waste charges for 2025-26 will remain at the same amounts as they were in 2024-25.

The budget details the resources required over the next financial year to fund the large range of services that Council provides to the community and proposes maintenance of existing service levels and the creation of a dedicated reseal preparation crew to improve the quality of works.

This Budget provides a significant amount for renewal of existing assets as well as the creation of new assets. Addressing the community feedback regarding the conditions of the road network have also been considered which has resulted in a significant uplift of funding to this area.

Included in the Capital programs are:

- \$1.444 million for resealing of the road network including the creation of a dedicated reseal preparation crew to improve the quality of the works
- \$917,000 for rehabilitation of existing sealed road pavement
- \$557,000 for re-sheeting of gravel roads
- \$1.967 million for Transport Accident Commission funded road safety improvements
- \$296,000 for works on existing bridges and culverts
- \$275,000 for footpath and cycleway works
- \$1.450 million for upgrades to the Euroa Friendlies Pavillion, which is contingent on and will require external funding from a grant application
- \$500,000 for improvements to Nagambie Splash Park (which is a carry-over from 2024-25).

After a review of the program, the Pitch my Project program will not continue in the 2025-26 financial year, apart from a small amount of carry over to complete projects that were approved and have commenced in the 2024-25 financial year.

Estimates for capital works expenditure in future years lies between \$7.46 and \$7.53 million but may change if the amounts Council expects to receive from Federal and State Government infrastructure grant programs changes.

Council will continue to provide significant funding for renewal works on our ageing and outdated infrastructure, based on the requirements of the Road Management Plan, and the Asset Plan and taking into account financial constraints, and the amount of external grant funding for capital projects that Council is successful in receiving.

POLICY CONSIDERATIONS

Regional, State and National Plans, Policies and Legislation

This report is aligned with the following legislation, Council Policies and key strategic documents:

Local Government Act 2020
Local Government Act 1989
Community Engagement Policy

RISK CONSIDERATIONS

This report has identified the following risk(s):

Risk(s)	Likelihood	Consequence	Rating	Mitigation Action
Budget not adopted within statutory timeframes (by 30 June 2025)	Possible	Moderate	Medium	Ensure budget timetable is adhered to

LEGAL CONSIDERATIONS

The draft Budget and draft Revenue and Rating Plan have been developed in accordance with the *Local Government Act 2020* and the *Local Government Act 1989*.

CONFLICT OF INTEREST DECLARATION

No Council officers and/or contractors who have provided advice in relation to this report have declared a general or material conflict of interest regarding the matter under consideration.

TRANSPARENCY AND COMMUNITY ENGAGEMENT

In the interests of transparency and open and honest communication with our community this report is presented to a public Council meeting.

Community engagement has already been undertaken to inform the preparation of the draft budget during the development of the Council Plan and other key strategic documents.

Further community consultation and request for feedback is proposed during the 21-day public display period.

Council's Audit and Risk Committee were presented with the draft budget documents on 17 April 2024 acting in its capacity as an independent means of review, accountability and transparency.

FINANCIAL VIABILITY CONSIDERATIONS

The strategic financial indicators show that targets are mainly met in future years on the whole, however liquidity measures are sought to be improved over coming years, and the renewal measures require further focus but this situation should improve once capital grant income from State and Federal governments becomes known for some of the future years.

SUSTAINABILITY CONSIDERATIONS

Within the Budget are a number of provisions which allocate funding to environment and sustainability programs.

Social

The Budget provides funding for a range of programs which are designed to improve:

- a) sense of community – e.g., cultural activities, stakeholder participation, recognition of diversity, cultural heritage or social cohesion

- b) community services – e.g., range and quality of services for different groups (children and families, young people, elderly people and people with disabilities), accessibility of services or cost of services
- c) community health and well-being – e.g., recreation facilities, public safety, health services and facilities or public health implications
- d) transport – e.g., safety for travellers, emissions and fuel consumption, public transport usage, walking and cycling or transportation needs of all people.

Climate Change

Council is mindful of the requirement under section 9(2)(c) of the *Local Government Act 2020* relating to overarching governance principles to mitigate and plan for climate change risks.

The Budget identifies resourcing to deliver and investigate actions in Council's Climate Change Action Plan 2022-2027.

HUMAN RIGHTS CONSIDERATIONS

The recommendation does not limit any human rights under the Victorian *Charter of Human Rights and Responsibilities Act 2006*.

CONCLUSION

This report allows for the draft 2025-2026 Budget and draft Revenue and Rating Plan 2025, and draft Fees and Charges 2025-2026 to be placed on public exhibition to seek final community feedback in accordance with the requirements of the *Local Government Act 2020*.

ATTACHMENTS

Strathbogie Shire Council

DRAFT ANNUAL BUDGET REPORT

2025-2026

Strathbogie
SHIRE COUNCIL

OFFICIAL

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Mayor's Introduction

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Mayor's Foreword – Strathbogie Shire Council Budget 2025-2026

It is with a strong sense of responsibility and commitment to our community that I present Strathbogie Shire Council's Budget for the 2025–2026 financial year, developed with a view toward the next four years. This budget has been shaped in the context of significant economic challenges, which are being felt across households, businesses, community organisations—and by Council itself.

Cost of living pressures are at their highest levels in more than two decades, impacting families and driving up the cost of materials, services, and infrastructure delivery. Like our residents, Council must do more with less while continuing to meet the growing expectations of our community.

In this environment, we have taken a measured and responsible approach to financial management. This is a no-frills budget—one that prioritises essential services, maintains our assets, and supports key community infrastructure, while ensuring we remain financially sustainable for the long term.

Key features of the 2025–2026 Budget include:

- A rate increase of 3.0%, aligned with the cap set by the Minister for Local Government.
- An operating expenditure budget of \$38.1 million, ensuring the continued delivery of core services and programs.
- A capital works program of \$14.29 million, which includes critical new projects as well as carry-over items from 2024–2025.

This budget reflects Council's unwavering commitment to the priorities we set when elected. It is designed to balance today's immediate needs with the investments required to support our Shire's future—upgrading and maintaining infrastructure, stimulating local economic activity, and improving liveability for all residents.

On behalf of my fellow Councillors, I thank the dedicated Council officers who have worked hard to deliver a budget that is both balanced and responsible. Together, we are building a resilient and prosperous future for Strathbogie Shire.

Mayor Claire Ewart-Kennedy
Strathbogie Shire Council

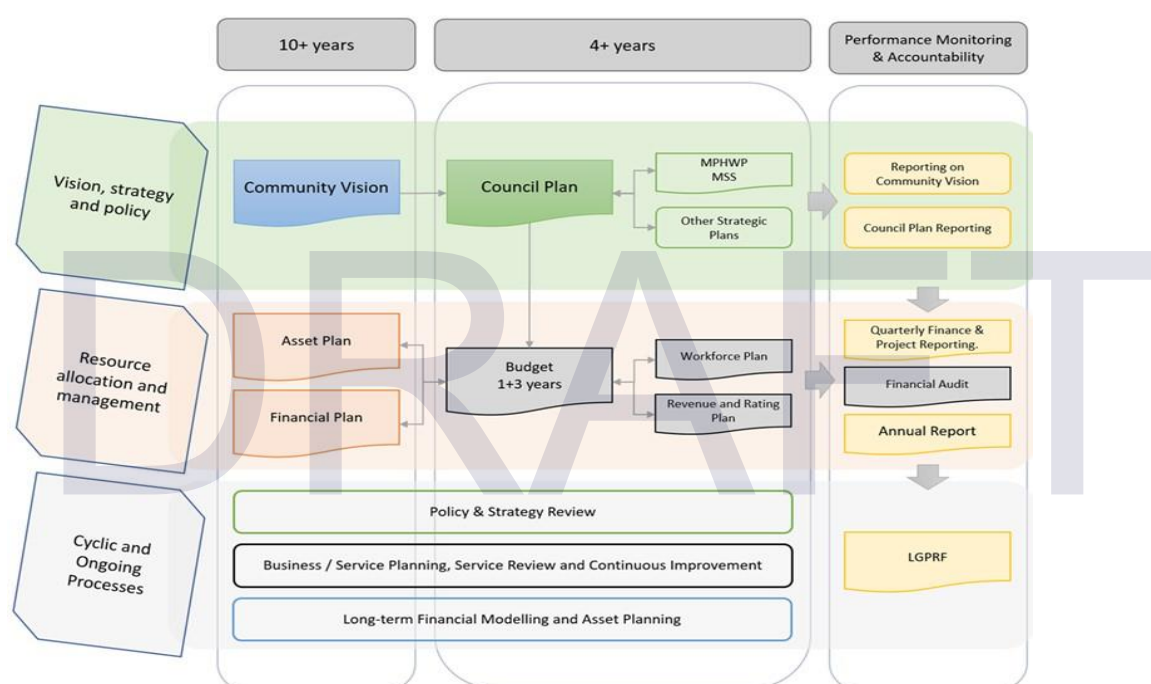
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1. Link to the Integrated Strategic Planning and Reporting Framework

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

1.1 Legislative planning and accountability framework

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



Source: Department of Jobs, Precincts and Regions

*Acronyms: LGPRF (Local Government Performance Reporting Framework), MPHWP (Municipal public health and wellbeing planning), MSS (Municipal Strategic Statement)

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

1.1.2 Key planning considerations

Service level planning

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

Community consultation needs to be in line with a councils adopted Community Engagement Policy and Public Transparency Policy.

OFFICIAL**1.2 Our purpose****Our Vision**

We will create a thriving place to live, work, and explore – where history and Country are honoured, innovation is welcomed, our collective spirit makes us stronger, and our natural environment is sustained for future generations.

Strategic Direction

Our Shire will be a destination of choice for rural enterprises, lifestyle living, businesses and investment.
Our Council will be socially, environmentally and financially sustainable, and future-focused on our community.

1.3 Strategic objectives

Insert introduction to Council's strategic objectives

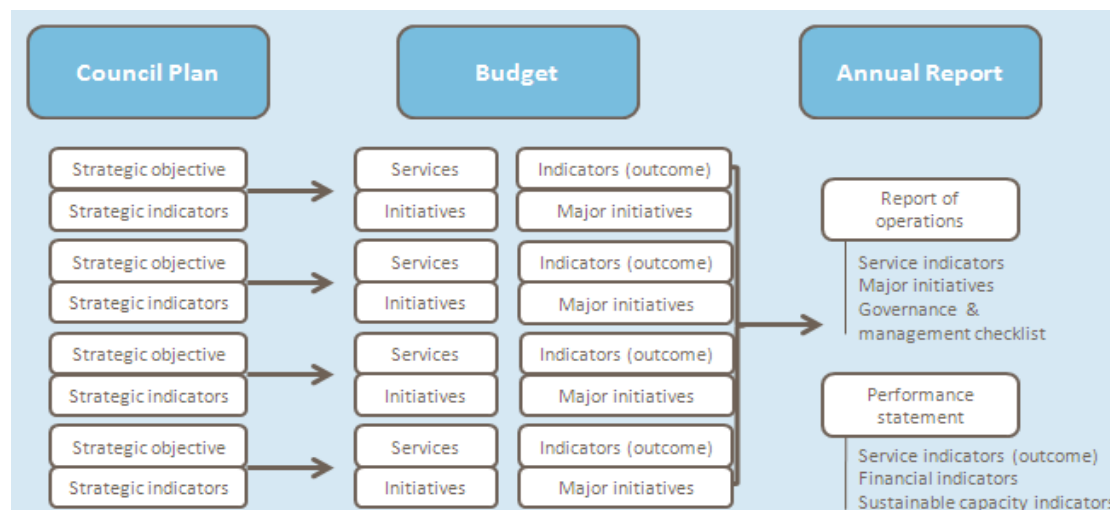
Strategic Objective	Description
1 Connected	We are committed to ensuring all residents are healthy and connected with opportunities to thrive and engage in community life.
2 Sustained	We aim to collaborate with others to foster a sustainable environment, a thriving economy and resilient communities.
2 Delivered	We are committed to delivering quality services and infrastructure that meets the needs of our community. We aim to strengthen the Council's governance and provide improved, customer-focused experiences.

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2. Services and service performance indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025/26 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Objective 1: Connected

We are committed to ensuring all residents are healthy and connected with opportunities to thrive and engage in community life.

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Euroa Community Cinema	Euroa Community Cinema regularly screens a mix of mainstream, blockbuster and quality art-house movies.	<i>Inc</i>	43	32	40
		<i>Exp</i>	(55)	(68)	(70)
		<i>Surplus / (deficit)</i>	(12)	(36)	(30)
Communications & Engagement	Management of Council's communications and media and oversees the delivery of community engagement programs.	<i>Inc</i>	10	0	0
		<i>Exp</i>	(697)	(609)	(629)
		<i>Surplus / (deficit)</i>	(687)	(609)	(629)
Community Development	Coordination of activities promoting access and inclusion, committee of management support, community planning and other activities designed to strengthen communities.	<i>Inc</i>	8	83	11
		<i>Exp</i>	(723)	(1,021)	(927)
		<i>Surplus/ (deficit)</i>	(715)	(937)	(915)
Arts & Culture	Includes library services and ArtBox.	<i>Inc</i>	1	1	2
		<i>Exp</i>	(367)	(459)	(425)
		<i>Surplus/ (deficit)</i>	(366)	(458)	(423)
Maternal and Child Health centres	Family outreach visiting and centre based maternal and child health services.	<i>Inc</i>	421	329	314
		<i>Exp</i>	(558)	(528)	(532)
		<i>Surplus/ (deficit)</i>	(137)	(199)	(218)
Youth services	Youth facilities and a range of recreation and education based youth activities. Programs include Freeza, National Youth Week and L2P driving experience program.	<i>Inc</i>	175	216	166
		<i>Exp</i>	(296)	(555)	(301)
		<i>Surplus/ (deficit)</i>	(121)	(339)	(135)
Aquatics	Operation and management of swimming pools and other aquatic facilities.	<i>Inc</i>	22	25	26
		<i>Exp</i>	(467)	(563)	(578)
		<i>Surplus/ (deficit)</i>	(445)	(538)	(552)

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Major Initiatives

1. Work with the First Nations people to promote mutual respect and understanding.
2. Grow relationships and networks within the community to raise awareness, support diversity, inclusion, safety and connections for those who find themselves disadvantaged, isolated, disabled, marginalised or experiencing family violence.
3. Support better health and wellbeing outcomes in collaboration with external service providers and agencies

Other Initiatives

1. Deliver the Health, Wellbeing and Inclusion Action Plan 2025-29.
2. Encourage community groups to use Council's community grants program and philanthropic organisations to fund community projects to support health and wellbeing benefits and community strengthening.
3. Develop a Communications Strategy to improve transparency and promote Council Services

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast **	2025/26 Budget ***
Art Centres and Libraries	Community Satisfaction Survey Rating - Art Centres and Libraries	68	68	73
Community Planning	Meetings conducted with the eight Action Groups	4 meetings held	Two meeting per year	Two meeting per year
Libraries	Participation - Library membership (Percentage of the population that are registered library members)	37%	24%	37%
Aquatic Facilities	Utilisation - Number of visits to aquatic facilities per head of population	1.22	2.2	2.5
Animal Management	Health and safety - Percentage of animal management prosecutions which are successful.	0	0	0
Food safety	Health and safety - Percentage of critical and major non-compliance outcome notifications that are followed up by Council	N/A	100%	100%
Maternal and Child Health	Participation - Percentage of children enrolled who participate in the MCH service	71%	76%	75%
Maternal and Child Health	Participation - Percentage of Aboriginal children enrolled who participate in the MCH service	81%	89%	85%
Maternal and Child Health	Participation - Percentage of infants enrolled in Maternal Child Health Services who participate in 4-week key stage visits	100%	92%	93%
Aquatic Facilities	Annual total attendance figures for all aquatic facilities	14,170	16,200	17,000
Environmental Health	Number of completed tobacco sale audits to under 18's	1	Increase	2

* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

** for the 2024/25 forecast, where the measure is externally sourced and not yet available - it is based on the 2023/24 actual outcome

*** for the 2025/26 budget, where the measure is externally sourced, the target for the outcome is based on the "small rural" result for 2023/24

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2.2 Strategic Objective 2: Sustained

We aim to collaborate with others to foster a sustainable environment, a thriving economy and resilient communities.

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Waste management	Kerbside garbage and recycling collections, transfer station operations and waste management of public areas.	<i>Inc</i>	239	237	190
		<i>Exp</i>	(2,624)	(3,294)	(2,974)
		<i>Surplus/ (deficit)</i>	(2,385)	(3,058)	(2,784)
Resource recovery centres	Provides the community with rubbish disposal services and a recovery shop.	<i>Inc</i>	593	257	238
		<i>Exp</i>	(742)	(634)	(613)
		<i>Surplus/ (deficit)</i>	(149)	(377)	(375)
Environmental education programs	Run education programs to minimise waste and promote reuse and recycling.	<i>Inc</i>	0	0	0
		<i>Exp</i>	(52)	(51)	(68)
		<i>Surplus/ (deficit)</i>	(52)	(51)	(68)
Emergency management planning and response	Emergency management planning, fire prevention activities and flood risk planning and mitigation.	<i>Inc</i>	1,977	363	98
		<i>Exp</i>	(2,161)	(1,628)	(184)
		<i>Surplus/ (deficit)</i>	(184)	(1,265)	(86)
Economic Development	Supports business development and strategic economic opportunities across the Shire.	<i>Inc</i>	776	359	378
		<i>Exp</i>	(703)	(619)	(571)
		<i>Surplus/ (deficit)</i>	73	(260)	(193)
Tourism and Events	Facilitates local events, promotes the Shire and supports local tourism bodies.	<i>Inc</i>	41	42	49
		<i>Exp</i>	(593)	(617)	(631)
		<i>Surplus/ (deficit)</i>	(551)	(576)	(583)
Strategic and Statutory Planning	Provides strategic planning and statutory planning services (planning permit application processing).	<i>Inc</i>	400	626	350
		<i>Exp</i>	(1,318)	(1,628)	(1,505)
		<i>Surplus/ (deficit)</i>	(919)	(1,002)	(1,156)
Caravan parks	The Euroa Caravan Park is managed by private operators under a lease agreement.	<i>Inc</i>	174	100	136
		<i>Exp</i>	(7)	(178)	(45)
		<i>Surplus/ (deficit)</i>	167	(78)	90
Local Laws	Management of domestic animals through registration, education and enforcement. Processing of permit applications and enforcement of Council's Community Local Law.	<i>Inc</i>	354	298	312
		<i>Exp</i>	(897)	(893)	(1,071)
		<i>Surplus/ (deficit)</i>	(543)	(595)	(760)
Operations (Parks and Tree Maintenance)	Management and maintenance of parks, reserves and trees in the council area.	<i>Inc</i>	0	4	0
		<i>Exp</i>	(2,538)	(2,708)	(2,931)
		<i>Surplus/ (deficit)</i>	(2,538)	(2,704)	(2,931)

Major Initiatives

1. Review, adopt and implement Council's Advocacy Plan to advocate for council's priority projects which may include improved community infrastructure, better roads, drainage, water supply, telecommunications, power, public transport and health services.
2. Implement actions from the Rural Residential Land-use Strategy and Urban Growth Strategy.
3. Continue to support Goulburn Region Tourism Incorporated and implement actions from the Goulburn Region Destination Management Plan.
4. Pursue increased funding from the State and Federal Governments (or other funding partners).
5. Investigate regional shared services model opportunities for services.

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Other Initiatives

1. Review the Municipal Strategic Statement in the Strathbogie Planning Scheme.
2. Prepare Council's Climate Change Action Plan 2027-2032.
3. Implement actions from the Economic Development Strategy 2023-2027.
4. Protect and support community safety and amenity through the Local Law enforcement and education.
5. Reduce waste to landfill.
6. Consolidate the various paths, trails and footpath plans and strategies

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast **	2025/26 Budget ***
Waste management	Waste diversion - Kerbside collection waste diverted from landfill (percentage of recyclables and green organics collected from	71%	71%	70%
Waste management	Contamination rate in our organics stream	1.37%	1.25%	1.35%
Environment	Community Satisfaction Survey rating - environmental sustainability	57	57	59
Environment	Delivery of progress report - Climate Change Action Plan Implementation	83%	All actions to be delivered during 2024-25 delivered	All actions to be delivered during 2025-26 delivered
Tourism and Events	Community Satisfaction Survey rating - tourism development	57	57	61
Tourism and Events	Average monthly visitation to the Nagambie Lakes and Euroa Visitor Information Centres	762	Increase	860
Statutory Planning	Planning applications decided within required timeframes (percentage of planning application decisions made within 60 days	89%	88%	88%
Statutory Planning	Median number of days to decide on a planning permit application	90.5	Decrease	85
Asset Management	Asset renewal and asset upgrade as a percentage of depreciation	145%	Increase	100
Parks and Gardens	Community Satisfaction Survey rating - appearance of public areas	73	73	71
Recreational facilities	Community Satisfaction Survey rating - recreational facilities	67	67	67

* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

** for the 2024/25 forecast, where the measure is externally sourced and not yet available - it is based on the 2023/24 actual outcome

*** for the 2025/26 budget, where the measure is externally sourced, the target for the outcome is based on the "small rural" result for 2023/24

2.2 Strategic Objective 3: Delivered

We are committed to delivering quality services and infrastructure that meets the needs of our community.

We aim to strengthen the Council's governance and provide improved, customer-focused experiences.

Services

Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Asset management	Manages Council's assets, undertakes drainage and infrastructure studies and conditions assessments to inform ongoing asset management plans and capital works programs.	<i>Inc</i>	46	253	103
		<i>Exp</i>	(1,338)	(1,208)	(1,297)
		<i>Surplus/ (deficit)</i>	(1,292)	(956)	(1,194)
Operations (roads and maintenance)	Maintains Council roads, drains, parks, buildings and other Council assets.	<i>Inc</i>	2,049	5,039	7,333
		<i>Exp</i>	(8,538)	(7,859)	(7,709)
		<i>Surplus/ (deficit)</i>	(6,489)	(2,820)	(376)
Project design and delivery	Design and delivery of new community assets and major projects.	<i>Inc</i>	3,776	2,465	3,217
		<i>Exp</i>	(735)	(622)	(1,415)
		<i>Surplus/ (deficit)</i>	3,041	1,843	1,802
Procurement and tender oversight	Oversight of procurement and tender process for goods and services purchased by Council.	<i>Inc</i>	0	0	0
		<i>Exp</i>	(120)	(142)	(146)
		<i>Surplus/ (deficit)</i>	(120)	(142)	(146)

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Service area	Description of services provided		2023/24 Actual \$'000	2024/25 Forecast \$'000	2025/26 Budget \$'000
Customer Service	Delivers our frontline customer service response, VicRoads agency, payment collection and management of customer requests.	<i>Inc</i>	1	3	3
		<i>Exp</i>	(451)	(520)	(533)
		<i>Surplus/ (deficit)</i>	(450)	(517)	(530)
People & Culture	Management of recruitment, employment matters, staff development and training, maintenance of our risk management framework and oversight of our Workforce Plan and Gender Equity Action Plans.	<i>Inc</i>	0	0	0
		<i>Exp</i>	(642)	(802)	(180)
		<i>Surplus/ (deficit)</i>	(642)	(802)	(180)
Records Management	Management of Councils Corporate information, development of Councils electronic document & records management system (EDRMS), including the Staff, Councillor and Audit and Risk Committee information portals.	<i>Inc</i>	0	0	0
		<i>Exp</i>	(154)	(224)	(236)
		<i>Surplus/ (deficit)</i>	(154)	(224)	(236)
Freedom of Information Officers	Provision of advice around access to Council information and processing of Freedom of Information requests.	<i>Inc</i>	0	0	0
		<i>Exp</i>	(92)	(97)	(101)
		<i>Surplus/ (deficit)</i>	(92)	(97)	(101)
Governance & Council	Office of the Chief Executive Officer, Mayor and Councillors, Council meeting Agenda management, Council plan development and reporting, policy and procedure development, regulatory reporting, delegation management, and other Executive Management costs which cannot be easily attributed to direct service provision areas.	<i>Inc</i>	5	10	8
		<i>Exp</i>	(1,174)	(1,558)	(1,427)
		<i>Surplus/ (deficit)</i>	(1,170)	(1,548)	(1,419)
Finance	Financial advice and support for the organisation, budget preparation, long term financial planning, financial reporting and processing of debtor and creditor payments.	<i>Inc</i>	1,685	5,208	6,426
		<i>Exp</i>	(947)	(1,069)	(1,097)
		<i>Surplus/ (deficit)</i>	739	4,139	5,329
Information and Communication Technology and Geographical Information Systems	Maintenance and development of Council's information technology systems, including telephones, Wi-Fi connections to remote offices, aerial photography and geographic information development.	<i>Inc</i>	0	0	0
		<i>Exp</i>	(1,051)	(1,654)	(1,788)
		<i>Surplus/ (deficit)</i>	(1,051)	(1,654)	(1,788)
Audit and Risk Committee Support	Management of the Audit and Risk Committee meetings and agenda process. Coordinates and prepares audit and risk committee biannual and annual reports. Manages the Internal Audit Service provider and coordinates Internal audits. Coordinates external audits by the Victorian Auditor General's Office (VAGO). Preparation and maintenance of all audit and risk and statutory registers.	<i>Inc</i>	0	0	0
		<i>Exp</i>	(51)	(53)	(54)
		<i>Surplus/ (deficit)</i>	(51)	(53)	(54)
Risk management	Maintenance and development of our risk management framework including Strategic and Operational risk registers, development and implementation of our occupational health and safety systems and oversight of insurance matters.	<i>Inc</i>	205	125	125
		<i>Exp</i>	(886)	(1,007)	(1,041)
		<i>Surplus/ (deficit)</i>	(681)	(882)	(916)

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Major Initiatives

1. Prioritise asset renewal and existing strategies toward the development of council's annual capital works program.
2. Develop and implement the Asset Management Framework (including the recognition of heritage assets).
3. Develop and implement a continuous service optimisation framework.
4. Invest in information technology systems to enhance efficient and effective service delivery.

Other Initiatives

1. Develop a Workforce Plan.
2. Deliver council's Gender Equality Action Plan and implement the Victorian fair access legislation.
3. Govern responsibly by managing finances sustainably, addressing legislative compliance and managing strategic risks

Service Performance Outcome Indicators

Service	Indicator	2023/24 Actual	2024/25 Forecast **	2025/26 Budget ***
Communications & Engagement	Community Satisfaction Survey Rating - Lobbying	44	44	50
Communications & Engagement	Community Satisfaction Survey Rating - Community Decisions	37	37	50
Governance	Community Satisfaction Survey Rating - Consultation and Engagement	44	44	51
Communications & Engagement	Community Satisfaction Survey Rating - Informing the Community	49	49	56
Roads	Condition - Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal	100%	86%	95%
Roads and footpaths	Community Satisfaction Survey rating - local streets and footpaths	45	45	51
Project design and delivery	Percentage completion - projects delivered in capital expenditure budget	79%	95%	80%
Asset management	Infrastructure per head of municipal population	\$ 30,274	Increase	Increase
Asset management	Asset renewal and asset upgrade as a percentage of depreciation	145%	173%	100%
Communications & Engagement	Success of Top 5 asks in Council's Advocacy Ask document	N/A	Funding allocated by State and Federal Governments	TBC - Advocacy program under development
Governance	Community Satisfaction Survey Rating - Consultation and Engagement	44	44	51
Customer Service	Community Satisfaction Survey Rating - Customer Service	68	68	66
Procurement	Percentage of staff with procurement responsibilities that have completed procurement and probity training	N/A	85%	90%
Governance & Council	Community Satisfaction Survey Rating - Overall performance	44	62	53
Governance & Council	Community Satisfaction Survey Rating - Value for Money	35	45	47
Governance & Council	Community Satisfaction Survey Rating - Community Decisions	37	57	50
Finance	Expenses per head of municipal population	\$3,330	Maintain or lower	\$3,250
Finance	Recurrent grants per head of municipal population	\$236	Increase	Increase

* refer to table at end of section 2.2 for information on the calculation of Service Performance Outcome Indicators

** for the 2024/25 forecast, where the measure is externally sourced and not yet available - it is based on the 2023/24 actual outcome

*** for the 2025/26 budget, where the measure is externally sourced, the target for the outcome is based on the "small rural" result for 2023/24

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Service Performance Outcome Indicators

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

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2.3 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income/ Revenue
	\$'000	\$'000	\$'000
Strategic Objective 1: Connected	(2,902)	(3,462)	560
Strategic Objective 2: Sustained	(8,845)	(10,594)	1,750
Strategic Objective 3: Delivered	190	(17,024)	17,214
Total	(11,557)	(31,080)	19,523
Expenses added in:			
Depreciation and amortisation	(7,097)		
Finance costs	(161)		
Surplus/(Deficit) before funding sources	(18,815)		
Funding sources added in:			
Rates and charges revenue	20,714		
Waste charge revenue	3,249		
Total funding sources	23,963		
Operating surplus/(deficit) for the year	5,148		

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3. Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2025/26 has been supplemented with projections to 2028/29

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

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

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Comprehensive Income Statement

For the four years ending 30 June 2029

		Forecast Actual	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
		\$'000	\$'000	\$'000	\$'000	\$'000
NOTES						
Income / Revenue						
Rates and charges	4.1.1	23,290	23,963	24,371	25,020	25,687
Statutory fees and fines	4.1.2	686	688	704	725	752
User fees	4.1.3	900	955	993	1,033	1,074
Grants - operating	4.1.4	8,368	9,777	8,103	8,301	8,508
Grants - capital	4.1.4	4,303	6,604	3,982	4,032	3,666
Contributions - monetary	4.1.5	326	258	258	258	258
Contributions - non-monetary	4.1.5	250	-	-	-	-
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		50	50	291	50	50
Other income	4.1.6	1,001	1,002	852	852	852
Total income / revenue		39,173	43,296	39,553	40,270	40,846
Expenses						
Employee costs	4.1.7	14,487	15,378	15,553	15,760	16,077
Materials and services	4.1.8	17,579	14,996	14,527	14,642	14,902
Depreciation	4.1.9	6,796	6,944	7,070	7,165	7,264
Amortisation - intangible assets	4.1.10	80	81	82	83	84
Depreciation - right of use assets	4.1.11	182	72	66	5	-
Allowance for impairment losses		1	1	1	1	1
Borrowing costs		164	156	146	137	127
Finance costs - leases		10	5	2	0	-
Other expenses	4.1.12	613	515	460	472	667
Total expenses		39,913	38,148	37,906	38,266	39,120
Surplus/(deficit) for the year		(740)	5,148	1,647	2,003	1,726
Other comprehensive income		-	-	-	-	-
Total comprehensive result		(740)	5,148	1,647	2,003	1,726

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Balance Sheet

For the four years ending 30 June 2029

		Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Projections 2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
	NOTES					
Assets						
Current assets						
Cash and cash equivalents		4,682	3,597	4,744	6,543	8,131
Trade and other receivables		3,620	3,326	3,067	3,100	3,121
Inventories		15	15	16	16	17
Other assets		546	531	516	501	501
Total current assets	4.2.1	8,863	7,470	8,343	10,161	11,770
Non-current assets						
Trade and other receivables		12	12	12	12	12
Other financial assets		2	2	2	2	2
Investments in associates		260	260	260	260	260
Property, infrastructure, plant & equipment		394,228	401,304	401,349	401,362	401,358
Right-of-use assets	4.2.4	143	71	5	-	-
Intangible assets		229	229	229	229	229
Total non-current assets	4.2.1	394,875	401,879	401,858	401,866	401,861
Total assets		403,737	409,349	410,201	412,026	413,632
Liabilities						
Current liabilities						
Trade and other payables		2,810	3,511	2,960	2,969	3,039
Trust funds and deposits		1,058	1,058	1,058	1,058	1,058
Provisions		2,905	2,915	2,925	2,935	2,945
Interest-bearing liabilities	4.2.3	177	186	196	206	217
Lease liabilities	4.2.4	76	72	6	-	-
Total current liabilities	4.2.2	7,026	7,743	7,145	7,168	7,259
Non-current liabilities						
Trust funds and deposits		35	35	35	35	35
Provisions		1,402	1,407	1,412	1,417	1,422
Interest-bearing liabilities	4.2.3	2,992	2,806	2,610	2,403	2,187
Lease liabilities	4.2.4	79	6	-	-	-
Total non-current liabilities	4.2.2	4,508	4,254	4,057	3,856	3,644
Total liabilities		11,534	11,997	11,202	11,024	10,903
Net assets		392,204	397,352	399,000	401,003	402,729
Equity						
Accumulated surplus		123,419	128,567	130,214	132,218	133,944
Reserves		268,785	268,785	268,785	268,785	268,785
Total equity		392,204	397,352	399,000	401,003	402,729

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Statement of Changes in Equity

For the four years ending 30 June 2029

		Total	Accumulate d Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2025 Forecast Actual					
Balance at beginning of the financial year		392,944	124,158	268,785	-
Surplus/(deficit) for the year		(740)	(740)	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		392,204	123,419	268,785	-
2026 Budget					
Balance at beginning of the financial year		392,204	123,419	268,785	-
Surplus/(deficit) for the year		5,148	5,148	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves	4.3.1	-	-	-	-
Transfers from other reserves	4.3.1	-	-	-	-
Balance at end of the financial year	4.3.2	397,352	128,567	268,785	-
2027					
Balance at beginning of the financial year		397,352	128,567	268,785	-
Surplus/(deficit) for the year		1,647	1,647	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		399,000	130,214	268,785	-
2028					
Balance at beginning of the financial year		399,000	130,214	268,785	-
Surplus/(deficit) for the year		2,003	2,003	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		401,003	132,218	268,785	-
2029					
Balance at beginning of the financial year		401,003	132,218	268,785	-
Surplus/(deficit) for the year		1,726	1,726	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfers to other reserves		-	-	-	-
Transfers from other reserves		-	-	-	-
Balance at end of the financial year		402,729	133,944	268,785	-

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Statement of Cash Flows

For the four years ending 30 June 2029

	Notes	Forecast Actual	Budget	Projections		
		2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		24,006	24,268	24,574	24,987	25,666
Statutory fees and fines		686	688	704	725	752
User fees		975	955	993	1,033	1,074
Grants - operating		8,157	9,777	8,103	8,301	8,508
Grants - capital		5,801	6,604	3,982	4,032	3,666
Contributions - monetary		326	258	258	258	258
Interest received		500	415	265	265	250
Other receipts		601	602	602	602	602
Net GST refund / payment		1,649	1,417	808	747	754
Employee costs		(14,487)	(15,363)	(15,538)	(15,745)	(16,062)
Materials and services		(18,105)	(14,296)	(15,079)	(14,634)	(14,832)
Other payments		(614)	(516)	(460)	(473)	(667)
Net cash provided by/(used in) operating activities	4.4.1	9,496	14,809	9,212	10,096	9,968
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(14,175)	(15,721)	(8,272)	(8,207)	(8,298)
Proceeds from sale of property, infrastructure, plant and equipment		240	240	615	250	250
Net cash provided by/ (used in) investing activities	4.4.2	(13,935)	(15,481)	(7,657)	(7,957)	(8,048)
Cash flows from financing activities						
Finance costs		(164)	(156)	(146)	(137)	(127)
Repayment of borrowings		(170)	(177)	(186)	(196)	(206)
Interest paid - lease liability		(10)	(5)	(2)	(0)	-
Repayment of lease liabilities		(189)	(76)	(72)	(6)	-
Net cash provided by/(used in) financing activities	4.4.3	(534)	(414)	(407)	(339)	(333)
Net increase/(decrease) in cash & cash equivalents		(4,974)	(1,085)	1,147	1,799	1,588
Cash and cash equivalents at the beginning of the financial year		9,656	4,682	3,597	4,744	6,543
Cash and cash equivalents at the end of the financial year		4,682	3,597	4,744	6,543	8,131

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Statement of Capital Works

For the four years ending 30 June 2029

	NOTES	Forecast Actual	Budget	Projections		
		2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
Property						
Buildings		1,629	1,885	282	260	260
Total property		1,629	1,885	282	260	260
Plant and equipment						
Plant, machinery and equipment		1,113	1,299	1,119	969	919
Computers and telecommunications		821	721	329	336	344
Total plant and equipment		1,933	2,020	1,448	1,305	1,263
Infrastructure						
Roads		5,102	6,536	3,896	4,078	4,116
Bridges		528	1,680	250	400	400
Footpaths and cycleways		492	287	392	394	395
Drainage		416	599	680	482	384
Recreational, leisure and community facilities		513	1,195	573	526	725
Waste management		255	-	-	-	-
Parks, open space and streetscapes		2,018	89	-	15	-
Total infrastructure		9,324	10,386	5,791	5,896	6,020
Total capital works expenditure	4.5.1	12,886	14,292	7,520	7,461	7,543
Represented by:						
New asset expenditure		1,563	610	60	60	60
Asset renewal expenditure		8,471	11,093	6,773	6,922	7,103
Asset expansion expenditure		309	75	77	-	80
Asset upgrade expenditure		2,543	2,513	610	479	300
Total capital works expenditure	4.5.1	12,886	14,292	7,520	7,461	7,543
Funding sources represented by:						
Grants		4,303	6,604	3,982	4,032	3,666
Contributions		240	240	615	250	250
Council cash		8,344	7,447	2,923	3,179	3,627
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	12,886	14,292	7,520	7,461	7,543

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Statement of Human Resources

For the four years ending 30 June 2029

	Forecast	Budget	Projections		
	Actual				
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
Staff expenditure					
Employee costs - operating	14,487	15,378	15,553	15,760	16,077
Employee costs - capital	-	-	-	-	-
Total staff expenditure	14,487	15,378	15,553	15,760	16,077
	FTE	FTE	FTE	FTE	FTE
Staff numbers					
Employees	138.9	138.9	136.2	134.9	133.9
Total staff numbers	138.9	138.9	136.2	134.9	133.9

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

Department	Budget	Comprises			
		Permanent			
		Full Time	Part time	Casual	Temporary
	2025/26				
	\$'000	\$'000	\$'000	\$'000	\$'000
People & Governance	3,521	2,067	1,454	-	-
Sustainable Infrastructure	7,483	6,418	968	97	-
Corporate Leadership	909	907	3	-	-
Community & Planning	3,465	2,170	1,185	27	83
Total permanent staff expenditure	15,378	11,562	3,609	124	83
Other employee related expenditure	-				
Capitalised labour costs	-				
Total expenditure	15,378				

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

Department	Budget	Comprises			
		Permanent			
		Full Time	Part time	Casual	Temporary
	2025/26				
People & Governance	30.9	16.0	14.9	-	-
Sustainable Infrastructure	71.9	65.0	5.9	1.0	-
Corporate Leadership	6.0	6.0	-	-	-
Community & Planning	30.1	17.0	10.9	1.0	1.2
Total staff	138.9	104.0	31.7	2.0	1.2

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

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
People & Governance				
Permanent - Full time	2,067	2,091	2,119	2,161
Women	1,379	1,395	1,414	1,442
Men	688	696	705	719
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,454	1,470	1,490	1,520
Women	1,293	1,308	1,326	1,352
Men	160	162	164	168
Persons of self-described gender	0	0	0	0
Total People & Governance	3,521	3,561	3,609	3,681
Sustainable Infrastructure				
Permanent - Full time	6,418	6,490	6,577	6,709
Women	1,549	1,567	1,588	1,620
Men	4,868	4,923	4,989	5,090
Persons of self-described gender	0	0	0	0
Permanent - Part time	968	979	992	1,012
Women	383	387	392	400
Men	585	592	600	612
Persons of self-described gender	0	0	0	0
Total Sustainable Infrastructure	7,386	7,469	7,569	7,721
Corporate Leadership				
Permanent - Full time	907	917	929	948
Women	581	588	596	608
Men	325	329	334	340
Persons of self-described gender	0	0	0	0
Permanent - Part time	3	3	3	3
Women	0	0	0	0
Men	3	3	3	3
Persons of self-described gender	0	0	0	0
Total Corporate Leadership	909	919	932	950
Community & Planning				
Permanent - Full time	2,170	2,195	2,224	2,269
Women	1,236	1,250	1,266	1,292
Men	935	945	958	977
Persons of self-described gender	0	0	0	0
Permanent - Part time	1,268	1,282	1,299	1,326
Women	1,100	1,112	1,127	1,150
Men	168	170	172	176
Persons of self-described gender	0	0	0	0
Total Community & Planning	3,438	3,477	3,524	3,595
Total - Mayor & Councillors	0	0	0	0
Casuals, temporary and other expenditure	124	125	127	130
Capitalised labour costs	0	0	0	0
Total staff expenditure	15,378	15,553	15,760	16,077

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	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
People & Governance				
Permanent - Full time	16.0	15.7	15.5	15.4
Women	11.0	10.8	10.7	10.6
Men	5.0	4.9	4.9	4.8
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	14.9	14.6	14.5	14.4
Women	13.5	13.2	13.1	13.0
Men	1.4	1.4	1.4	1.4
Persons of self-described gender	0.0	0.0	0.0	0.0
Total People & Governance	30.9	30.3	30.0	29.8
Sustainable Infrastructure				
Permanent - Full time	65.0	63.7	63.1	62.7
Women	14.0	13.7	13.6	13.5
Men	51.0	50.0	49.5	49.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	5.9	5.8	5.7	5.7
Women	3.8	3.7	3.7	3.7
Men	2.1	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Sustainable Infrastructure	70.9	69.5	68.9	68.4
Corporate Leadership				
Permanent - Full time	6.0	5.9	5.8	5.8
Women	5.0	4.9	4.9	4.8
Men	1.0	1.0	1.0	1.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Corporate Leadership	6.0	5.9	5.8	5.8
Community & Planning				
Permanent - Full time	17.0	16.7	16.5	16.4
Women	10.0	9.8	9.7	9.6
Men	7.0	6.9	6.8	6.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Permanent - Part time	12.1	11.9	11.8	11.7
Women	10.5	10.3	10.2	10.2
Men	1.6	1.6	1.6	1.5
Persons of self-described gender	0.0	0.0	0.0	0.0
Total Community & Planning	29.1	28.6	28.3	28.1
Total - Mayor & Councillors	0.0	0.0	0.0	0.0
Casuals and temporary staff	2.0	1.9	1.9	1.9
Capitalised labour	0.0	0.0	0.0	0.0
Total staff numbers	138.9	136.2	134.9	133.9

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4. Notes to the financial statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2025/26 the FGRS cap has been set at 3.00%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate and the municipal charge will increase by 3.00% in line with the rate cap.

This will raise total rates and charges for 2025/26 to \$23,963,030

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

	2024/25 Forecast Actual	2025/26 Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	20,046	20,673	627	3.13%
Waste management charge	3,198	3,249	51	1.58%
Supplementary rates and rate adjustments	45	41	(4)	-8.89%
Interest on rates and charges	276	276	0	0.11%
Total rates and charges	23,565	24,239	674	2.86%

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

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

The finalisation of the 2025 general revaluation is still pending, so estimates are included here. Once Council's valuers have completed the required property valuations, there will be an actual end of year position in respect to the total number of properties and the total revalued CIV. From this, the cents/\$CIV factors will need to be recalculated to ensure that Strathbogie Shire Council remains compliant with the 3.00% rate cap for 2025/26. This will be updated in the finalised version of the 2025/26 Budget.

Type or class of land	2024/25 cents/\$CIV	2025/26 cents/\$CIV	Change
General rate for rateable residential properties	0.00307631	0.00323173	5.05%
General rate for rateable vacant residential properties	0.00646025	0.00678663	5.05%
General rate for rateable farm properties	0.00246105	0.00258538	5.05%
General rate for rateable commercial properties	0.00369157	0.00387808	5.05%
General rate for rateable vacant commercial properties	0.00646025	0.00678663	5.05%

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

Type or class of land	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential	8,743	8,528	(215)	-2.46%
Residential - vacant	1,059	1,715	656	61.96%
Farm	9,263	9,371	108	1.16%
Commercial	960	1,016	56	5.80%
Commercial - Vacant	21	43	22	106.90%
Total amount to be raised by general rates	20,046	20,673	627	3.13%

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

Type or class of land	2024/25	2025/26	Change	
	Number	Number	Number	%
Residential	5,032	5,079	47	0.93%
Residential - vacant	418	382	(36)	-8.61%
Farm	2,302	2,315	13	0.56%
Commercial	314	334	20	6.37%
Commercial - Vacant	8	7	(1)	-12.50%
Total number of assessments	8,074	8,117	43	0.53%

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

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

Type or class of land	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential	2,816,201	2,649,252	(166,949)	-5.93%
Residential - vacant	172,411	252,730	80,319	46.59%
Farm	3,770,263	3,624,460	(145,803)	-3.87%
Commercial	253,284	261,905	8,621	3.40%
Commercial - Vacant	3,261	6,402	3,141	96.32%
Total value of land	7,015,420	6,794,749	(220,671)	-3.15%

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

Type of Charge	Per Rateable Property 2024/25	Per Rateable Property 2025/26	Change	
	\$	\$	\$	%
Kerbside Collection - 80Litre	432	432	0	0.00%
Kerbside Collection - 120Litre	432	432	0	0.00%
Kerbside Collection - 240Litre	860	860	0	0.00%
Recycling & Glass (from 2025/26) - 120Litre	205	205	0	0.00%
Recycling & Glass (from 2025/26) - 240Litre	205	205	0	0.00%
Recycling & Glass (from 2025/26) - 360Litre	205	205	0	0.00%
Kerbside/Recycling/Organics	637	637	0	0.00%

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

Type of Charge	2024/25	2025/26	Change	
	\$	\$	\$	%
<i>Kerbside/Recycling/Organics</i>	2,403,169	2,441,243	38,074	1.58%
<i>Kerbside</i>	587,157	596,459	9,302	1.58%
<i>Recycling</i>	207,904	211,198	3,294	1.58%
Total	3,198,230	3,248,900	50,670	1.58%

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

	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
<i>General Rates</i>	20,046	20,673	627	3.13%
<i>Kerbside Collection/Recycling/Organics</i>	3,198	3,249	51	1.58%
Total Rates and charges	23,245	23,922	678	2.91%

4.1.1(j) Fair Go Rates System Compliance

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

	2024/25	2025/26
Total Rates	\$ 19,964,214	\$ 20,673,130
Number of rateable properties	8,074	8,117
Base Average Rate	\$ 2,414	\$ 2,476
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$ 2,480	\$ 2,550
Maximum General Rates	\$ 20,026,877	\$ 20,700,790
Budgeted General Rates	\$ 19,964,214	\$ 20,673,130
Budgeted Supplementary Rates	\$ 40,000	\$ 41,000
Budgeted Total Rates	\$ 20,004,214	\$ 20,714,130

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

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

- The making of supplementary valuations (2025/26: estimated \$41,000 and 2024/25: \$45,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates

Refer to better practice guide for details on disclosing differential rates.

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4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Building fees	117	112	(5)	-4.29%
Planning fees	303	302	(1)	-0.30%
Health registrations	106	110	5	4.27%
Animal registrations	117	119	2	1.45%
Land information certificates	22	23	1	3.00%
Infringements and costs	22	22	1	2.75%
Total statutory fees and fines	686	688	2	0.23%

4.1.3 User fees

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Tip fees	257	238	(19)	-7.43%
Nagambie Lakes events	31	33	2	6.80%
Saleyard operations revenue	311	319	8	2.49%
Swimming pools revenue	5	5	0	0.00%
Euroa Cinema	32	40	8	25.00%
Septic tank fees	48	50	2	3.31%
Other user charges and contributions	215	270	55	25.47%
Total user fees	900	955	55	6.13%

* Other user charges and contributions - Council expect to receive increased truck wash fees and lease income in the 2025/26 financial year.

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4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Summary of grants				
Commonwealth funded grants	10,677	12,442	1,765	17%
State funded grants	1,994	3,939	1,945	98%
Total grants received	12,671	16,381	3,710	29%
(a) Operating Grants				
Recurrent - Commonwealth Government				
Financial Assistance Grants	6,995	9,055	2,060	29%
Recurrent - State Government				
Roadside Weeds and Pest Management	67	67	(0)	-1%
Maternal & Child Health	226	211	(15)	-7%
Workforce Support	2	2	0	0%
Sleep and Settling Consults	15	16	0	3%
Kindergarten Central Enrolment	27	27	0	0%
Supported Play Group	59	59	0	0%
Youth Week	2	2	0	0%
Youth FreeZa	36	36	0	0%
VicRoads L2P	28	29	1	2%
Engage Youth	50	50	0	0%
MAV Tobacco	15	15	0	0%
Municipal Emergency Management	60	60	0	0%
FSPL Administration	48	50	2	4%
Other Grants	4	4	(1)	-14%
Total recurrent grants	7,634	9,681	2,047	27%
Non-recurrent - State Government				
Nagambie Growth Plan	182	-	(182)	-100%
Euroa Rail Precinct Master Plan	80	-	(80)	-100%
LEAPing into Safer Communities	265	30	(235)	-89%
Victorian Health Promotion	100	50	(50)	-50%
Risk and Resilience Grant	25	-	(25)	-100%
Statutory Planning Work - Flood Recovery	33	8	(25)	-76%
Promoting Recycling Glass Service	48	-	(48)	-100%
Other Grants	1	8	6	476%
Total non-recurrent grants	734	96	(639)	-87%
Total operating grants	8,368	9,777	1,409	17%
(b) Capital Grants				
Recurrent - Commonwealth Government				
Roads to recovery	1,688	3,387	1,699	101%
Total recurrent grants	1,688	3,387	1,699	101%
Non-recurrent - Commonwealth Government				
Local Roads & Community Infrastructure - Stage 3	555	-	(555)	-100%
Local Roads & Community Infrastructure - Stage 4	1,440	-	(1,440)	-100%
Non-recurrent - State Government				
Drainage Strategy	150	-	(150)	-100%
Longwood - Female Friendly Change Facilities	470	-	(470)	-100%
Road Safety Improvements	-	1,967	1,967	0%
Friendlies Pavillion	-	1,000	1,000	0%
Other Capital Grants	-	250	250	0%
Total non-recurrent grants	2,615	3,217	602	23%
Total capital grants	4,303	6,604	2,302	53%
Total Grants	12,671	16,381	3,710	0

* Local Roads & Community Infrastructure grants are expected to end in the 2024/25 financial year.

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4.1.5 Contributions

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Monetary	326	258	(68)	-20.95%
Non-monetary	250	-	(250)	-100.00%
Total contributions	576	258	(318)	-55.27%

* Non-monetary contributions expected to remain low in the 2025/26 financial year.

4.1.6 Other income

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Interest	682	682	0	0.04%
Workcover and income protection	125	125	0	0.00%
Other	194	195	1	0.42%
Total other income	1,001	1,002	1	0.11%

4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Wages and salaries	12,281	13,060	778	6.34%
WorkCover	348	349	1	0.28%
Superannuation	1,490	1,583	93	6.23%
Fringe benefits tax	130	150	20	15.38%
Other	239	237	(1)	-0.61%
Total employee costs	14,487	15,378	891	6.15%

4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Building maintenance	911	800	(111)	-12.14%
General maintenance	5,809	5,867	58	0.99%
Utilities	320	322	2	0.71%
Office administration	3,313	2,347	(965)	-29.14%
Information technology	1,171	1,318	147	12.55%
Insurance	686	715	29	4.22%
Consultants	1,253	1,015	(238)	-19.01%
Legal fees	204	229	25	12.30%
Emergency expenses	1,215	16	(1,199)	-98.68%
Waste management	2,697	2,366	(330)	-12.25%
Total materials and services	17,579	14,996	(2,583)	-14.69%

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4.1.9 Depreciation

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Property	1,030	1,020	(10)	-0.97%
Plant & equipment	205	325	121	59.08%
Infrastructure	5,309	5,329	20	0.38%
Furniture & equipment	252	270	18	7.02%
Total depreciation	6,796	6,944	149	2.19%

4.1.10 Amortisation - Intangible assets

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Intangible assets	80	81	1	1.25%
Total amortisation - intangible assets	80	81	1	1.25%

4.1.11 Depreciation - Right of use assets

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Right of use assets	182	72	(110)	-60.57%
Total depreciation - right of use assets	182	72	(110)	-60.57%

4.1.12 Other expenses

	Forecast Actual	Budget	Change	
	2024/25	2025/26		
	\$'000	\$'000	\$'000	%
Auditors' remuneration - external	50	51	1	2.00%
Auditors' remuneration - internal	53	54	1	2.66%
Councillors' allowances	168	270	102	60.29%
Other Councillor expenses	342	140	(202)	-59.03%
Total other expenses	613	515	(98)	-16.00%

Other Councillor expenses was higher in 2024/25 due to election expenses and state government appointment of an administrator and a municipal monitor.

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4.2 Balance Sheet

4.2.1 Assets

Total assets value is expected to increase by \$5.61 million. Investment in property, infrastructure, plant & equipment is expected to increase by \$7.07 million while total current assets are expected to decrease by \$1.39 million.

4.2.2 Liabilities

Liabilities are expected to be maintained at current level in 2025/26. Borrowings are expected to decrease due to repayments.

4.2.3 Borrowings

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

	Forecast Actual	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	3,340	3,169	2,992	2,806	2,610
Amount proposed to be borrowed	0	0	0	0	0
Amount projected to be redeemed	(170)	(177)	(186)	(196)	(206)
Amount of borrowings as at 30 June	3,169	2,992	2,806	2,610	2,403

4.2.4 Leases by category

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

	Forecast Actual	Budget
	2024/25	2025/26
	\$	\$
Right-of-use assets		
Plant and equipment	143	71
Total right-of-use assets	143	71
Lease liabilities		
Current lease Liabilities		
Plant and equipment	76	72
Total current lease liabilities	76	72
Non-current lease liabilities		
Plant and equipment	79	6
Total non-current lease liabilities	79	6
Total lease liabilities	154	79

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 4.15%.

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4.3 Statement of changes in Equity

4.3.1 Reserves

There are no material changes.

4.3.2 Equity

The movement in equity reflects the budgeted operating surplus for 2024/25.

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by operating activities

Net cash provided by operating activities is budgeted to be \$14,81 million.

4.4.2 Net cash flows provided used in investing activities

Net cash used in the investing activities is budgeted to be \$15.48 million. This includes capital works program spending \$15.72 million (includes GST).

4.4.3 Net cash flows provided by/used in financing activities

Financing activities budgeted to be outflow of \$0.41 million. This includes repayment of borrowings.

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4.5 Capital works program

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

4.5.1 Summary

	Forecast Actual 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Property	1,629	1,885	256	15.75%
Plant and equipment	1,933	2,020	87	4.50%
Infrastructure	9,324	10,386	1,062	11.39%
Total	12,886	14,292	1,405	10.91%

	Project Cost		Asset expenditure types				Summary of Funding Sources		
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	1,885	160	275	1,450	-	1,000	-	885	-
Plant and equipment	2,020	450	1,570	-	-	-	240	1,780	-
Infrastructure	10,386	-	9,248	1,063	75	5,604	-	4,782	-
Total	14,292	610	11,093	2,513	75	6,604	240	7,447	-

*Total projects cost (\$14,291,670) include new projects (\$10,695,173) and carry forward projects from 2024/25 financial year (\$3,596,497).

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4.5.2 Current Budget

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Building Improvements									
<i>Caravan Park Lease agreement commitments</i>	60	60	-	-	-	-	-	60	-
<i>Buildings Essential Safety Work</i>	150	-	150	-	-	-	-	150	-
<i>Euroa Frinedlies Pavillion</i>	1,450	-	-	1,450	-	1,000	-	450	-
<i>Community Buildings - Various locations</i>	50	-	50	-	-	-	-	50	-
TOTAL PROPERTY	1,710	60	200	1,450	-	1,000	-	710	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Plant and Equipment</i>	999	-	999	-	-	-	240	759	-
Computers and Telecommunications									
<i>Information Technology</i>	171	-	171	-	-	-	-	171	-
<i>Asset Information & Management System</i>	250	250	-	-	-	-	-	250	-
TOTAL PLANT AND EQUIPMENT	1,420	250	1,170	-	-	-	240	1,180	-
INFRASTRUCTURE									
Roads									
<i>Reseal Program</i>	1,444	-	1,444	-	-	1,387	-	57	-
<i>Rehabilitation Program</i>	2,194	-	2,194	-	-	2,000	-	194	-
<i>Gravel Road Resheeting Program</i>	558	-	558	-	-	250	-	308	-
<i>Special Charges Scheme</i>	50	-	50	-	-	-	-	50	-
<i>Road Safety Improvements</i>	1,967	-	1,967	-	-	1,967	-	-	-
Bridges									
<i>Bridges & Major Culverts various locations</i>	120	-	120	-	-	-	-	120	-
Footpaths and Cycleways									
<i>Walking Tracks and footpaths</i>	212	-	212	-	-	-	-	212	-
<i>Footpaths -missing links</i>	75	-	-	-	75	-	-	75	-
Drainage									
<i>Pit & Pipe Replacement Program/Drainage Program</i>	230	-	50	180	-	-	-	230	-
<i>Avenel Drainage Work</i>	120	-	-	120	-	-	-	120	-
Recreational, Leisure & Community Facilities									
<i>Project management</i>	60	-	60	-	-	-	-	60	-
<i>Sporting Fields & Courts</i>	35	-	35	-	-	-	-	35	-
<i>Swimming Pool works</i>	280	-	280	-	-	-	-	280	-
Parks, Open Space and Streetscapes									
<i>Play & Recreation spaces - various locations</i>	220	-	220	-	-	-	-	220	-
TOTAL INFRASTRUCTURE	7,565	-	7,190	300	75	5,604	-	1,961	-
TOTAL NEW CAPITAL WORKS	10,695	310	8,560	1,750	75	6,604	240	3,851	-

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4.5.3 Works carried forward from the 2024/25 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
PROPERTY									
Buildings									
<i>Caravan Park Lease agreement commitments</i>	100	100	-	-	-	-	-	100	-
<i>Nagambie New Library work</i>	75	-	75	-	-	-	-	75	-
TOTAL PROPERTY	175	100	75	-	-	-	-	175	-
PLANT AND EQUIPMENT									
Plant, Machinery and Equipment									
<i>Plant and Equipment</i>	300	-	300	-	-	-	-	300	-
Computers and Telecommunications									
<i>Information Technology</i>	100	-	100	-	-	-	-	100	-
<i>Regional Council Digital Transformation Project</i>	200	200	-	-	-	-	-	200	-
TOTAL PLANT AND EQUIPMENT	600	200	400	-	-	-	-	600	-
INFRASTRUCTURE									
Bridges									
<i>Chinaman's Bridge - Nagambie</i>	1,313	-	1,313	-	-	-	-	1,313	-
<i>Bridges & Major Culverts various locations</i>	248	-	248	-	-	-	-	248	-
<i>Betterment Fund projects</i>	323	-	323	-	-	-	-	323	-
Drainage									
<i>Pit & Pipe Replacement Program/Drainage Program</i>	75	-	75	-	-	-	-	75	-
<i>Strathbogrie Shire Storm water strategy</i>	174	-	-	174	-	-	-	174	-
Recreational, Leisure & Community Facilities									
<i>Pitch my Project</i>	100	-	100	-	-	-	-	100	-
<i>Splash Park ,Nagambie</i>	500	-	-	500	-	-	-	500	-
Parks, Open Space and Streetscapes									
<i>Town Entry Sign Upgrades</i>	39	-	-	39	-	-	-	39	-
<i>LED upgrade to Streetlights</i>	50	-	-	50	-	-	-	50	-
TOTAL INFRASTRUCTURE	2,821	-	2,058	763	-	-	-	2,821	-
TOTAL CARRIED FORWARD CAPITAL WORKS 2024/25	3,596	300	2,533	763	-	-	-	3,596	-

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

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Buildings	282	60	222	0	0	282	0	0	282	0
Total Property	282	60	222	0	0	282	0	0	282	0
Plant and Equipment										
Plant, machinery and equipment	1,119	0	1,119	0	0	1,119	0	615	504	0
Computers and telecommunications	329	0	329	0	0	329	0	0	329	0
Total Plant and Equipment	1,448	0	1,448	0	0	1,448	0	615	833	0
Infrastructure										
Roads	3,896	0	3,896	0	0	3,896	3,732	0	164	0
Bridges	250	0	250	0	0	250	250	0	0	0
Footpaths and cycleways	392	0	315	77	0	392	0	0	392	0
Drainage	680	0	80	0	600	680	0	0	680	0
Recreational, leisure and community facilities	573	0	563	0	10	573	0	0	573	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	5,791	0	5,104	77	610	5,791	3,982	0	1,808	0
Total Capital Works Expenditure	7,520	60	6,773	77	610	7,520	3,982	615	2,923	0

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2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Buildings	260	60	200	0	0	260	0	0	260	0
Total Property	260	60	200	0	0	260	0	0	260	0
Plant and Equipment										
Plant, machinery and equipment	969	0	969	0	0	969	0	250	719	0
Computers and telecommunications	336	0	336	0	0	336	0	0	336	0
Total Plant and Equipment	1,305	0	1,305	0	0	1,305	0	250	1,055	0
Infrastructure										
Roads	4,078	0	4,078	0	0	4,078	4,032	0	46	0
Bridges	400	0	400	0	0	400	0	0	400	0
Footpaths and cycleways	394	0	315	0	79	394	0	0	394	0
Drainage	482	0	82	0	400	482	0	0	482	0
Recreational, leisure and community facilities	526	0	526	0	0	526	0	0	526	0
Parks, open space and streetscapes	15	0	15	0	0	15	0	0	15	0
Total Infrastructure	5,896	0	5,417	0	479	5,896	4,032	0	1,864	0
Total Capital Works Expenditure	7,461	60	6,922	0	479	7,461	4,032	250	3,179	0

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2028/29	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Property										
Buildings	260	60	200	0	0	260	0	0	260	0
Total Property	260	60	200	0	0	260	0	0	260	0
Plant and Equipment										
Plant, machinery and equipment	919	0	919	0	0	919	0	250	669	0
Computers and telecommunications	344	0	344	0	0	344	0	0	344	0
Total Plant and Equipment	1,263	0	1,263	0	0	1,263	0	250	1,013	0
Infrastructure										
Roads	4,116	0	4,116	0	0	4,116	3,666	0	450	0
Bridges	400	0	400	0	0	400	0	0	400	0
Footpaths and cycleways	395	0	315	80	0	395	0	0	395	0
Drainage	384	0	84	0	300	384	0	0	384	0
Recreational, leisure and community facilities	725	0	725	0	0	725	0	0	725	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Total Infrastructure	6,020	0	5,640	80	300	6,020	3,666	0	2,354	0
Total Capital Works Expenditure	7,543	60	7,103	80	300	7,543	3,666	250	3,627	0

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5a. Targeted performance indicators

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

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

Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend +/-
						2026/27	2027/28	2028/29	
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	44	57	51	52	53	54	+
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99.93%	86.00%	95.00%	95.00%	95.00%	95.00%	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	89.19%	88.00%	88.00%	88.00%	88.00%	88.00%	o
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	70.74%	70.00%	70.00%	70.00%	70.00%	70.00%	o

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Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
						2026/27	2027/28	2028/29	+/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	202%	126%	96%	117%	142%	162%	+
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	145%	160%	194%	103%	102%	101%	-
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	73%	65%	60%	64%	65%	65%	0
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$4,849	\$4,921	\$4,680	\$4,628	\$4,648	\$4,728	-

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5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections 2026/27	2027/28	2028/29	Trend +/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-25.94%	-10.92%	4.20%	-0.16%	0.64%	0.85%	+
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	10	50.16%	51.58%	32.79%	51.59%	76.53%	97.44%	+
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue	11	15.02%	13.61%	12.49%	11.51%	10.43%	9.36%	+
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1.93%	1.44%	1.39%	1.37%	1.33%	1.30%	+
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		18.62%	17.39%	15.96%	14.91%	13.93%	12.82%	+
Stability									
Rates effort (rating level is set based on the community's capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district	12	0.33%	0.33%	0.34%	0.34%	0.34%	0.35%	0
Efficiency									
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	13	\$2,373	\$2,477	\$2,541	\$2,605	\$2,663	\$2,723	+

Key to Forecast Trend:

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

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5c. Additional indicators

The following table presents additional indicators that are not prescribed indicators in the *Local Government (Planning and Reporting) Regulations 2020*. These indicators are used by the Department of Treasury and Finance to conduct credit assessments of councils under the Treasury Corporation of Victoria (TCV) loans framework. Subject to these financial covenants being satisfied over the prior three years to the budget year, the budget year, and subsequent three projected financial years, a borrowing limit will be determined under the framework.

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
TCV loans framework indicators									
Interest Cover Ratio	EBITDA : interest expenses	14	20.94	37.18	77.09	60.67	68.63	72.58	+
Interest bearing liabilities to own source revenue	Interest bearing liabilities / own source revenue	15	13.11%	12.22%	11.22%	10.31%	9.43%	8.46%	+

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Notes to indicators**5a****1. Satisfaction with community consultation and engagement**

We expect a sustained increase in this indicator as our focus on meaningful community engagement, guided by our Community Engagement Policy, becomes embedded in our operations and as our transition to a Community Panel continues.

2. Sealed local roads below the intervention level

Council is committed to focusing on funding improved asset maintenance and understands this must be funded through capital works budgets in future years as a means of implementing our Asset Plan.

3. Planning applications decided within the relevant required time

We expect sustained improvements in this indicator, particularly given the introduction of new planning permit application software and online lodgement capabilities through our Regional Council Digital Transformation Project. New software was procured in the 2024/25 financial year and is expected to increase efficiencies.

4. Kerbside collection waste diverted from landfill

We expect continuous improvement in this indicator as community engagement programs continue and the roll out of the State government's mandated four bin system is completed.

5. Working Capital

We expect to maintain working capital at current levels, with slight improvements in later years.

6. Asset renewal

We expect to maintain assets renewal at or above 100%.

7. Rates concentration

We expect to maintain rates concentration to at current level, but it can vary with the timing and amount of Operating and Capital Grants received by Council.

8. Expenditure level

No major variance and the current expense pattern will continue.

5b**9. Adjusted underlying result**

Future operational efficiencies are forecast to make the adjusted underlying result positive in future years.

10. Unrestricted Cash

We expect unrestricted cash ratio to improve over the coming years.

11. Debt compared to rates

No new borrowings are proposed in the current 2025/26 Budget, or the subsequent three budget years.

12. Rates effort

No major variance and current pattern will continue, in line with the expected Rate Cap.

13. Revenue level

No major variance.

5c**14. Interest cover ratio**

No new borrowings proposed. We expect this ratio to improve.

15. Interest bearing liabilities to own source revenue

No new borrowings proposed. We expect this ratio to improve.

Strathbogie Shire Council

Revenue and Rating Plan

2025

Strathbogie
SHIRE COUNCIL

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Acknowledgment of Country

We acknowledge the Traditional Custodians of the places we live, work and play.

We recognise and respect the enduring relationship they have with their lands and waters and we pay respects to the Elders past, present and emerging.

1 Purpose

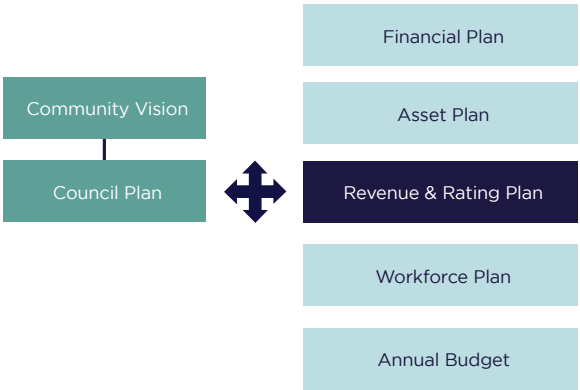
The Local Government Act 2020 requires each council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for Strathbogie Shire Council which in conjunction with other income sources will adequately finance the objectives in the council plan. Strategies outlined in this plan align with the objectives contained in the Council Plan and will feed into our budgeting and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework.

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

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

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



2

Introduction

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

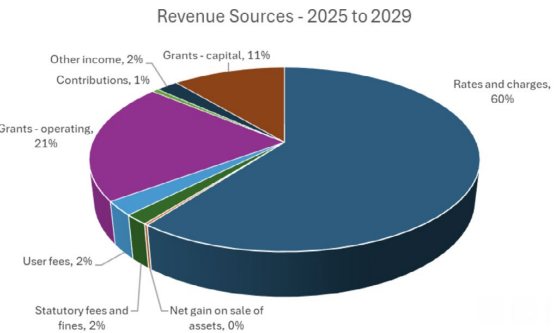
- » Rates and Charges
- » Waste and garbage charges (if applicable)
- » Grants from other levels of Government
- » Statutory Fees and Fines
- » User Fees
- » Cash and non-cash contributions from other parties (ie developers, community groups)
- » Interest from investments
- » Sale of Assets

Rates are the most significant revenue source for Council and make up roughly 60% (on average) of its annual income.

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

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

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

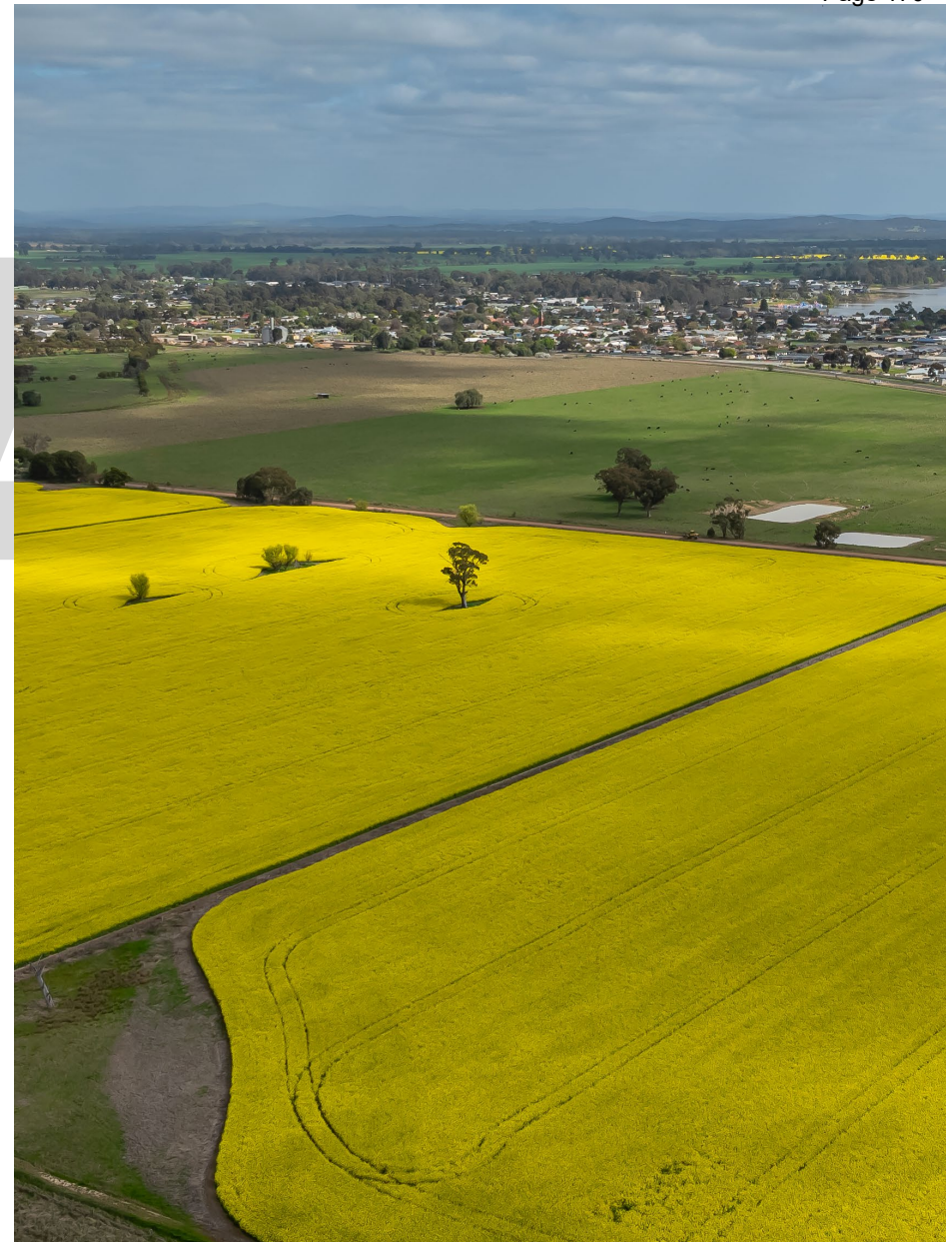


3 DRAFT Community Engagement

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

Revenue and Rating Plan community engagement process:

- » Draft Revenue and Rating Plan prepared informed by community engagement.
- » Draft Revenue and Rating Plan placed on public exhibition at (April) Council meeting for a period of 21 days and calling for public submissions;
- » Community engagement through local news outlets and social media;
- » Hearing of any public submissions (June); and
- » Draft Revenue and Rating Plan (with any revisions) presented to (June) Council meeting for adoption.



4

Rates and Charges

Striking a proper balance between these elements will help to improve equity in the distribution of the rate burden across residents. Council has determined to not have a municipal charge.

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

The Strathbogie Shire Council rating structure comprises five differential rates (residential or general, residential vacant commercial/industrial, commercial/industrial vacant, and farm). These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Local Government Act 1989, and the Ministerial Guidelines for Differential Rating 2013.

The differential rates are currently proposed as follows:

- » Residential 100%
- » Residential Vacant 210%
- » Commercial / Industrial 120%
- » Commercial/Industrial vacant 210%
- » Farm land 80%

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

- » $\text{Valuation (Capital Improved Value)} \times \text{Rate in the Dollar (Differential Rate Type)}$

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

Rates and charges are an important source of revenue, accounting for around 60% (on average) of operating revenue received by Council. The raising and collection of rates is an important factor in funding Council services.

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

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

Council currently utilizes a service charge to fully recover the cost of Council's eligible waste services and provide for future landfill rehabilitation costs. The waste service charge is not capped under the Fair Go Rates System, and Council will continue to allocate the funds from this charge towards the provision of waste services.

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

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

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

4.1 | Rating Legislation

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

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

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

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

In raising Council rates, Council is required to primarily use the valuation of the rateable property to levy rates. Section 157 (1) of the Local Government Act 1989 provides Council with three choices in terms of which valuation base to utilize. They are: Site Valuation, Capital Improved Valuation (CIV) and Net Annual Value (NAV).

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

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

1. the total amount that the Council intends to raise by rates and charges;
- b. a statement as to whether the rates will be raised by the application of a uniform rate or a differential rate:

- c. a description of any fixed component of the rates, if applicable;
- d. if the Council proposes to declare a uniform rate, the matters specified in section 160 of the Local Government Act 1989;
- e. if the Council proposes to declare a differential rate for any land, the matters specified in section 161(2) of the Local Government Act 1989;

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

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

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

In 2019 the Victorian State Government conducted a Local Government Rating System Review. The Local Government Rating System Review Panel presented their final report and list of recommendations to the Victorian Government in March 2020. The Victorian Government subsequently published a response to the recommendations of the Panel's report. Implementation of some of the recommendations has been initiated with legislative change announced and approved in mid 2022, that had commencement dates from mid 2022 through to late 2023.

4.2 | Rating Principle

Taxation Principles:

When developing a rating strategy, in particular with reference to differential rates, a Council should give consideration to the following good practice taxation principles:

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

Wealth Tax

The "wealth tax" principle implies that the rates paid are dependent upon the value of a ratepayer's real property and have no correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

Equity

Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogenous property classes and the right of appeal against valuation).

Vertical equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a "relativity" dimension to the fairness of the tax burden).

Efficiency

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

Simplicity

How easily a rates system can be understood by rate-payers and the practicality and ease of administration.

Benefit

The extent to which there is a nexus between consumption/benefit and the rate burden.

Capacity to Pay

The capacity of ratepayers or groups of ratepayers to pay rates.

Diversity

The capacity of ratepayers within a group to pay rates. The rating challenge for Council therefore is to determine the appropriate balancing of competing considerations.

Rates and Charges Revenue Principles:

Property rates will:

- » be reviewed annually;
- » not change dramatically from one year to next; and be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Financial Plan and Asset Plan.

Differential rating should be applied as equitably as is practical and will comply with the [Ministerial Guidelines for Differential Rating 2013](#).

4.3 | Determining which valuation base to use

Under the Local Government Act 1989, Council has three options as to the valuation base it elects to use. They are:

- » **Capital Improved Value (CIV)** – Value of land and improvements upon the land.
- » **Site Value (SV)** – Value of land only.
- » **Net Annual Value (NAV)** – Rental valuation based on CIV.

For residential and farm properties, NAV is calculated at 5 per cent of the Capital Improved Value. For commercial and industrial properties, NAV is calculated as the greater of the estimated annual rental value or 5 per cent of the CIV.

Capital Improved Value (CIV)

Capital Improved Value is the most commonly used valuation base by local government with over 90% of Victorian councils applying this methodology. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

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

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

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

Advantages of using Capital Improved Value (CIV)

- » CIV includes all property improvements, and hence is often supported on the basis that it more closely reflects “capacity to pay”. The CIV rating method takes into account the full development value of the property, and hence better meets the equity criteria than Site Value and NAV.
- » With the increased frequency of valuations (previously two year intervals, now annual intervals) the market values are more predictable and has reduced the level of objections resulting from valuations.
- » The concept of the market value of property is more easily understood with CIV rather than NAV or SV.

- » Most councils in Victoria have now adopted CIV which makes it easier to compare relative movements in rates and valuations across councils.
- » The use of CIV allows council to apply differential rates which greatly adds to council's ability to equitably distribute the rating burden based on ability to afford council rates. CIV allows council to apply higher rating differentials to the commercial and industrial sector that offset residential rates.

Disadvantages of using CIV

The main disadvantage with CIV is the fact that rates are based on the total property value which may not necessarily reflect the income level of the property owner as with pensioners and low-income earners.

Site value (SV)

There are currently no Victorian councils that use this valuation base. With valuations based simply on the valuation of land and with only very limited ability to apply differential rates, the implementation of Site Value in a Strathbogie Shire Council context would cause a shift in rate burden from the industrial/commercial sectors onto the residential sector, and would hinder council's objective of a fair and equitable rating system.

There would be further rating movements away from modern townhouse style developments on relatively small land parcels to older established homes on quarter acre residential blocks. In many ways, it is difficult to see an equity argument being served by the implementation of site valuation in the Strathbogie Shire Council.

Advantages of Site Value

- » There is a perception that under site value, a uniform rate would promote development of land, particularly commercial and industrial developments. There is, however, little evidence to prove that this is the case.
- » Scope for possible concessions for urban farm-land and residential use land.

Disadvantages of using Site Value

- » Under SV, there will be a significant shift from the industrial/commercial sector onto the residential sector of council. The percentage increases in many cases would be in the extreme range.
- » SV is a major burden on property owners that have large areas of land. Some of these owners may have much smaller/older dwellings compared to those who have smaller land areas but well developed dwellings - but will pay more in rates. A typical example is flats, units, or townhouses which will all pay low rates compared to traditional housing styles.
- » The use of SV can place pressure on council to give concessions to categories of landowners on whom the rating burden is seen to fall disproportionately (eg. Farm land and residential use properties). Large landowners, such as farmers for example, are disadvantaged by the use of site value.
- » SV will reduce Council's rating flexibility and options to deal with any rating inequities due to the removal of the ability to levy differential rates.
- » The community may have greater difficulty in understanding the SV valuation on their rate notices, as indicated by many inquiries from ratepayers on this issue handled by council's customer service and property revenue staff each year, including for land tax queries.

Net annual value (NAV)

NAV, in concept, represents the annual rental value of a property. However, in practice, NAV is loosely linked to capital improved value for residential and farm properties. Valuers derive the NAV directly as 5 per cent of CIV.

In contrast to the treatment of residential and farm properties, NAV for commercial and industrial properties are assessed with regard to actual market rental. This differing treatment of commercial versus residential and farm properties has led to some suggestions that all properties should be valued on a rental basis.

Overall, the use of NAV is not largely supported. For residential and farm ratepayers, actual rental values pose some problems. The artificial rental estimate used may not represent actual market value, and means the base is the same as CIV but is harder to understand, and less objective.

Recommended valuation base

In choosing a valuation base, councils must decide on whether they wish to adopt a differential rating system (different rates in the dollar for different property categories) or a uniform rating system (same rate in the dollar). If a council was to choose the former, under the Local Government Act 1989 it must adopt either of the CIV or NAV methods of rating.

Strathbogie Shire Council applies Capital Improved Value (CIV) to all properties within the municipality to take into account the fully developed value of the property. This basis of valuation takes into account the total market value of the land plus buildings and other improvements.

Differential rating (under the CIV method) allows Council to shift part of the rate burden from some groups of ratepayers to others, through different "rates in the dollar" for each class of property.

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

- a. A Council may raise any general rates by the application of a differential rate, if Council considers that the differential rate will contribute to the equitable and efficient carrying out of its functions.
- b. If a Council declares a differential rate for any land, the Council must specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the Councils functions and must include the following:

- i A definition of the types or classes of land which are subject to the rate and a statement

of the reasons for the use and level of that rate.

- ii An identification of the type or classes of land which are subject to the rate in respect of the uses, geographic location (other than location on the basis of whether or not the land is within a specific ward in Council's district).

- iii Specify the characteristics of the land, which are the criteria for declaring the differential rate.

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

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

The purpose is to ensure that Council has a sound basis on which to develop the various charging features when determining its revenue strategies and ensure that these are consistent with the provisions of the Local Government Act 1989.

Property Valuations

The Valuation of Land Act 1960 is the principle legislation in determining property valuations. Under the Valuation of Land Act 1960, the Victorian Valuer-General conducts property valuations on an annual basis. Strathbogie Shire Council applies a Capital Improved Value (CIV) to all properties within the municipality to take into account the full development value of the property. This basis of valuation takes into account the total market value of the land including buildings and other improvements. The process for a property owner to object to a valuation is explained below.

The value of land is always derived by the principal of valuing land for its highest and best use at the relevant time of valuation.

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

Supplementary Valuations

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

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

Objections to property valuations

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

A property owner must lodge their objection to the valuation or the AVPCC in writing to the Strathbogie Shire Council. Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

4.4 | Rating Differentials

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

GENERAL(VACANT) RATE

A differential rate will be applied to land which is classed as vacant residential

The reason for the application of a vacant land differential rate is to ensure the equitable and efficient carrying out of Council's functions.

Specifically, reasons include -

- » To encourage occupation of developed residential land to ensure the appropriate distribution of the cost of Council services
- » To discourage the stockpiling of sought after residential land for investment purposes
- » To encourage social and economic development
- » To encourage development of community facilities and amenity

The appropriate level for the vacant residential land differential rate is considered to be 210% of the general rate.

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

The characteristics of land classed as vacant residential land are that -

- » it is zoned residential under Council's planning scheme; and
- » it has improvements valued at \$20,000 or less; and
- » it satisfies any other requirements for the

construction of a dwelling;
Council considers that the introduction of a vacant residential land differential is consistent with the principles of fairness and equity

FARM RATE

A differential rate will be applied to land used for farming purposes.

The reason for the application of a farm differential rate is to ensure the equitable and efficient carrying out of Council's functions.

Specifically, reasons include -

- » Acknowledgement that land invested in farming is intrinsic to the activity, distinguishing it from land upon which an activity is based.
- » Acknowledgement that farming viability generally requires broadacre investment and recognition of the consequent adverse rating impacts of that investment.
- » Acknowledgement that farmers are key contributors to the successful management of the rural environment and that the general community derives benefit from that management.
- » Recognition of the importance of farming as a local economic generator with flow on impacts for local business and employment.
- » The importance of maintaining the Shire's rural amenity for the enjoyment of residents and the attraction of tourists.
- » The application of a farm differential is consistent with the general practice of rural local governments.
- » National economic importance of encouraging investment in primary industry.

The appropriate level for the farm differential rate is considered to be 80% of the general rate.

Land classed as farm is identified as that land which is situated within the farming zone, is not less than 40 hectares in area and is not classified as having a commercial or industrial use.

Land situated within the farming zone of less than 40 hectares may be considered for the farm differential rate, subject to satisfying Council's criteria for recognition as a bona fide farming activity. Typically such consideration would apply to intensive farming pursuits.

The characteristics of the land classed as farm are that it is used to –

- » propagate, cultivate or harvest plants, including cereals, flowers, fruit, seeds, trees, turf, and vegetables; or
- » keep, breed, board, or train animals, including livestock, and birds; or
- » propagate, cultivate, rear, or harvest living resources of the sea or inland waters.

Farming properties of less than 40 Hectares, which do not satisfy farm rate criteria, are rated at the general rate.

COMMERCIAL/INDUSTRIAL RATE

A differential rate will be applied to land used for commercial or industrial purposes.

The reasons for the application of a commercial/industrial differential rate are to ensure the equitable and efficient carrying out of Council's functions and to ensure the appropriate distribution of costs associated with the delivery of services which specifically benefit commercial/industrial properties.

Services specifically benefiting commercial/industrial properties include street cleaning, streetscape infrastructure maintenance, waste management, environmental health, compliance - particularly car parking and animal control, street tree management and improvements to commercial and industrial areas.

The commercial businesses of Strathbogie Shire Council benefit from ongoing significant investment by Council in services and infrastructure. Council also

notes the tax deductibility of Council rates for commercial/industrial properties which is not available to the residential sector, and also the income generating capability of commercial/industrial based properties.

The Commercial differential rate is applied to promote the economic development objectives for the Strathbogie Shire Council as outlined in the Council Plan.

Land classed as commercial/industrial is identified as that land which is categorised within the rating system as having a commercial or industrial use.

The characteristics of the land classed as commercial/industrial are that it is used for the purposes of retail, wholesale, tourism activities, accommodation, professional or other commercial services or for manufacturing, maintenance, storage and distribution of goods or other industrial services. Unoccupied building erected which is zoned Commercial or Industrial under the Strathbogie Shire Planning Scheme.

The appropriate level for the commercial/Industrial rate is considered to be 120% of the General rate

Council considers that the introduction of a commercial/Industrial differential is consistent with the principles of fairness and equity.

COMMERCIAL/INDUSTRIAL (VACANT) RATE

A differential rate will be applied to land which is classed as Vacant Commercial/Industrial.

The reason for the application of a vacant commercial/industrial land differential rate is to ensure the equitable and efficient carrying out of Council's functions.

The objective is to ensure that Council has adequate funding to undertake its strategic, statutory, service

provision and community services obligations and to ensure that the differential rate in the dollar declared for defined Commercial/Industrial Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Specifically, reasons include –

- » To encourage occupation of developed commercial/industrial land to ensure the appropriate distribution of the cost of Council services
- » To discourage the stockpiling of sought after commercial/industrial land for investment purposes
- » To encourage social and economic development
- » To encourage development of community facilities and amenity

Land classed as vacant commercial/industrial is identified as that land which is categorised within the rating system as having a commercial or industrial use and has improvements valued at \$20,000 or less.

The characteristics of the land classed as vacant commercial/industrial are that it is classed as being available for purposes of retail, wholesale, tourism activities, accommodation, professional or other commercial services or for manufacturing, maintenance, storage and distribution of goods or other industrial services.

Vacant commercial/industrial land which is considered contiguous with occupied commercial/industrial land will be rated as vacant commercial/industrial. The appropriate level for the Commercial/Industrial (Vacant) rate is considered to be 210% of the General rate.

Council considers that the introduction of a vacant commercial/industrial land differential is consistent with the principles of fairness and equity.

Advantages of a differential rating system

The advantages of utilising a differential rating system summarised below are:

- » There is greater flexibility to distribute the rate burden between all classes of property, and therefore link rates with the ability to pay and reflecting the tax deductibility of rates for commercial and industrial premises.
- » Differential rating allows Council to better reflect the investment required by Council to establish infrastructure to meet the needs of the commercial and industrial sector.
- » Allows Council to reflect the unique circumstances of some rating categories where the application of a uniform rate may create an inequitable outcome (eg. Farming enterprises).
- » Allows Council discretion in the imposition of rates to facilitate and encourage appropriate development of its municipal district in the best interest of the community. (ie. Vacant Commercial properties still attract the commercial differential rate)

Disadvantages of a differential rating system

The disadvantages in applying differential rating summarised below are:

- » The justification of the differential rate can at times be difficult for the various groups to accept giving rise to queries and complaints where the differentials may seem to be excessive.
- » Differential rates can be confusing to ratepayers, as they may have difficulty understanding the system. Some rating categories may feel they are unfavourably treated because they are paying a higher level of rates than other ratepayer groups.
- » Differential rating involves a degree of administrative complexity as properties continually shift from one type to another (e.g. residential to commercial,) requiring Council to update its records. Ensuring the accuracy/integrity of Council's data base is critical to ensure that properties are correctly classified into their right category.

- » Council may not achieve the objectives it aims for through differential rating. For example, Council may set its differential rate objectives to levy a higher rate on land not developed, however it may be difficult to prove whether the rate achieves those objectives.

4.5 Special Charge Schemes

The Local Government Act 1989 recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works. The technical explanation of a Special Charge comes from legislation (under the Local Government Act 1989) that allows councils to recover the cost of works from property owners who will gain special benefit from that work.

The purposes for which special rates and special charges may be used include road construction, kerb and channelling, footpath provision, drainage, and other capital improvement projects.

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

- a. the wards, groups, uses or areas for which the special rate or charge is declared; and
- ab) a description of the function to be performed or the power to be exercised; and
- ac) the total cost of the performance of the function or the exercise of the power; and
- ad) the total amount of the special rates and special charges to be levied; and
- b. the land in relation to which the special rate or special charge is declared;
- c. the manner in which the special rate or special charge will be assessed and levied; and
- d. details of the period for which the special rate or special charge remains in force; and

that the declaration expires if the special rate or special charge is not levied to each person liable to pay it within 12 months after the day on which the declaration to which the rate or charge relates is made.

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

Landscaping and environmental improvement programs that benefit small or localised areas could also be funded using special rates or charges.

4.6 Service Rates and charges

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

- a. (repealed);
- b. Waste, recycling or resource recovery services;
- c. (repealed);
- d. Any other prescribed service.

The Local Government Act allows Council to declare a service rate or an annual service charge.

This service rate or service charge may be declared on the basis of any criteria specified by the Council in the rate or charge. The service charges applied by Council are a Waste Collection Charge for the collection and disposal of household waste, including recyclables and organics.

Components of waste management charges are as follows:

Garbage

All developed land used primarily for residential, commercial or other purposes that are serviced by the weekly or fortnightly waste collection service will incur a Garbage Collection Charge for the provision of a domestic garbage bin. This charge will also be applied to all non-rateable properties that utilise the garbage collection service.

Recycling

All developed land used primarily for residential, commercial or other purposes that are serviced by the weekly or fortnightly waste collection service will incur a Recycling Charge for the provision of a recycling bin. This charge will also be applied to all non-rateable properties that utilise the recycling collection service.

Organic Waste

All developed land used primarily for residential, commercial or other purposes that are serviced by the weekly or fortnightly waste collection service will incur a Organic Waste Charge for the provision of an organic waste bin. This charge will also be applied to all non-rateable properties that utilise the organic waste collection service.

Glass

All developed land used primarily for residential, commercial or other purposes that are serviced by the weekly or fortnightly waste collection service will incur a Glass Waste Charge for the provision of a glass waste bin. This charge will also be applied to all non-rateable properties that utilise the glass waste collection service.

4.7 | Collection and Administration of rates and charges

The purpose of this section is to outline the rate payment options, processes, and the support provided to ratepayers facing financial hardship.

Payment options

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

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

Council offers a range of payment options including: in person at Council offices (cheques, money orders, EFTPOS, credit/debit cards and cash),

- » online via Council's ratepayer portal, direct debit (on prescribed instalment due dates or other regular intervals),
- » BPAY,
- » Australia Post
- » by mail (cheques and money orders only).

Interest on arrears and overdue rates

Interest is charged on all overdue rates in accordance with Section 172 of the Local Government Act 1989. The interest rate applied is fixed under Section 2 of the Penalty Interest Rates Act 1983, which is published by notice in the Victorian Government Gazette.

Pensioner rebates

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

With regards to new applicants, after being granted a Pensioner Concession Card (PCC), pensioners can then apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by Council on verification of eligibility criteria, for periods prior to this claims may be approved by the relevant government department.

Deferred payments

Under Section 170 of the Local Government Act 1989, Council may defer the payment of any rate or charge for an eligible ratepayer whose property is their sole place of residency, if Council considers that an application by that person shows that the payment would cause hardship to the ratepayer, allowing ratepayers an extended period of time to make payments or alternatively to forestall payments on an indefinite basis until the ratepayer ceases to own or occupy the land in respect of which rates and charges are to be levied.

Under the Council's Hardship Policy, application can be made to prove financial difficulty suffered by a ratepayer regarding deferral of rates and charges. Where Council approves an application for deferral of rates or charges, interest can continue to be levied on the outstanding balance of rates.

Ratepayers seeking to apply for such provision will be required to submit a Rates and Charges Financial Hardship Application form which is available at the council offices, on the Council website or which can be posted upon request.

Rates Assistance

Any ratepayer who has difficulty paying their rates is invited to contact Council to make alternate payment arrangements. If no payment is forthcoming or no arrangements have been made to pay the amount outstanding, Council pursues the recovery of outstanding rates and charges through Debt Collection agents. All costs incurred for recovery are added to the amount outstanding.

Council has a Hardship Policy that is to be referenced in all cases and this is available on the Council website or from the Council offices. All Hardship Applications and Payment Arrangements are revisited annually to ensure that circumstances have not altered.

Debt recovery

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

In the event that an account becomes overdue, Council will issue an overdue reminder notice which will include accrued penalty interest. In the event that the account remains unpaid, and no payment plan is able to be arranged, or one arranged is not fully complied with, Council may take legal action after the periods specified in the Local Government Act 1989 or any ministerial guidelines in force, to recover the overdue amount. All eligible fees and court costs incurred as part of legal action will be recoverable from the ratepayer.

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

Fire Services Property Levy

In 2016 the Victorian State Government passed legislation requiring the Fire Services Property Levy to be collected by Councils from ratepayers. Previously this was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by the Metropolitan Fire Brigade (MFB) and Country Fire Authority (CFA), and all levies collected by Council are passed through to the State Revenue Office.

The Fire Services Property Levy is based on two components, a fixed charge, and a variable charge which is linked to the Capital Improved Value of the property. This levy is not included in the rate cap and increases in the levy are at the discretion of the State Government.

Ratepayers who have multiple properties under the one business can apply for a Single Farm Enterprise which in turn recognises the principal place of residence for the fixed and variable charge and all other properties associated with the business are charged at the variable rate only.

5

Other Revenue Items

5.1 | User Fees and Charges

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

- » Examples of user fees and charges include:
- » Saleyard fees
- » Swimming Pool fees
- » Waste Management fees
- » Cinema entry
- » Leases and facility hire fees

The provision of infrastructure and services form a key part of council's role in supporting the local community. In providing these, council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and

community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability. Councils must also comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector.

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

Services are provided on the basis of one of the following pricing methods:

- a. Market Price
- b. Full Cost Recovery Price
- c. Subsidised Price – partial cost recovery
- d. Subsidised Price – no cost recovery

Market pricing (A) is where council sets prices based on the benchmarked competitive prices of alternate suppliers. In general market price represents full cost recovery plus an allowance for profit. Market prices will be used when other providers exist in the given market, and council needs to meet its obligations under the government's Competitive Neutrality Policy.

It should be noted that if a market price is lower than council's full cost price, then the market price would represent council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that council is not the most efficient supplier in the marketplace. In this situation, council will consider whether there is a community service obligation and whether council should be providing this service at all.

Full cost recovery price (B) aims to recover all direct and indirect costs incurred by council. This pricing should be used in particular where a service provided by council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation.

Subsidised pricing (C and D) is where council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from partial subsidies, where council provides the service to the user with a discount to full subsidies (ie council provides the service free of charge) to. The subsidy that applies can be funded from council's rate revenue or other sources such as Commonwealth and state funding programs. Full council subsidy pricing and partial cost pricing should always be based on knowledge of the full cost of providing a service.

The pricing methods used by Council are summarised in the table below:

User Fee Summary Table			
Cost Recovery	Target Council Contribution (% Rate/Grant Contribution)	Fees and Charge Setting Criteria	Impediments/ Constraints
A) Market Price (must be full cost recovery plus margin)	0% Rate/Grant contribution	Fee set by Council (Discretionary)	This service is a significant business activity and subject to National competition policy
B) Full cost recovery Process	0% Rate/Grant contribution	OPTIONS 1. Fee set by statute 2. Fee set by local law 3. Fee set by funding agreement 4. Fee set by Council (Discretionary)	Impediments may prevent full cost recovery (e.g. set by statute)
C) Subsidised Price - Partial cost recovery	Partial Rate/Grant contribution	Fee set by Council (Discretionary)	Impediments may prevent targeted cost recovery (e.g. set by statute)
D) Subsidised Price - No cost recovery	100% Rate/Grant contribution	No fee or charge levied	N/A

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

5.2 | Statutory Fees and Charges

Statutory fees and fines are those which council collects under the direction of legislation or other government directives. The rates used for statutory fees and fines are generally advised by the

state government department responsible for the corresponding services or legislation, and generally councils will have limited discretion in applying these fees.

Examples of statutory fees and fines include:

- » Planning and subdivision fees
- » Building and Inspection fees
- » Infringements and fines
- » Land Information Certificate fees
- » Animal registration fees

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

Penalty Units

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

One penalty unit is currently \$197.59** from 1 July 2024 to 30 June 2025 (** to be updated after May 2025 State Budget).

The rate for penalty units is indexed each financial year so that it is raised in line with inflation. Any change to the value of a penalty unit will happen on 1 July each year, in accordance with the Monetary Units Act 2004.

Fee units

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

The value of one fee unit is currently \$16.33** This value may increase at the beginning of a financial year, at the same time as penalty units.

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

5.3 | Grants

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

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

When preparing its financial plan, council considers its project proposal pipeline, advocacy priorities, up-coming grant program opportunities, and co-funding options to determine what grants to apply for. Council will only apply for and accept external funding if it is consistent with the Community Vision and does not lead to the distortion of Council Plan priorities. Grant assumptions are then clearly detailed in council's budget document. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

5.4 | Contributions

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

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

Examples of contributions include:

- » Monies collected from developers under planning and development agreements
- » Monies collected under developer contribution plans and infrastructure contribution plans

- » Contributions from user groups towards upgrade of facilities
- » Assets handed over to council from developers at the completion of a subdivision, such as roads, drainage, and streetlights.

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

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

5.5 | Interest on Investments

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

5.6 | Borrowings

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

- » Borrowings must only be applied for where it can be proven that repayments can be met in the Long Term Financial Plan
- » Borrowings must not be used to fund ongoing operations
- » Borrowings are appropriate for funding large capital works where the benefits are provided to future generations.

- » Council will maintain its debt at levels which are sustainable, with:
 - indebtedness <60% of rate and charges revenue, and
 - debt servicing cost <5% of total revenue (excluding capital revenue).

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Strathbogie
SHIRE COUNCIL

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EUROA HEAD OFFICE

Address: 109a Binney Street
Euroa VIC 3666, Australia

Opening Hours:
Monday to Friday, 9am to 5pm

NAGAMBIE CUSTOMER SERVICE

Address: 352 High Street
Nagambie VIC 3608, Australia

Opening Hours:
Monday to Friday, 9am to 4pm

Strathbogie Shire Council

Fees and Charges Schedule - Draft

2025-26



Strathbogie
SHIRE COUNCIL

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Strathbogie Shire Council

OFFICIAL
Fees and Charges 2025-26

6. Schedule of Fees and Charges.

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2025/26.
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.

2025/26 - Council Fees & Charges	Fee Unit	GST Applicable	2024/25		2025/26		% Increase
			Existing Fee (Excluding GST)	Existing Fee (Including GST)	Proposed Fee (Excluding GST)	Proposed Fee (Including GST)	
Animal							
Domestic Animal Registration Fees							
Initial Registration Cat/Dog	No fee		No fee	No fee	No fee	No fee	
Entire Dog/Cat	Animal	No	206.00	206.00	212.00	212.00	2.91%
Entire Dog/Cat - Concession	Animal	No	103.00	103.00	106.00	106.00	2.91%
Desexed Dog/Cat	Animal	No	46.00	46.00	48.00	48.00	4.35%
Desexed Dog/Cat - Concession	Animal	No	23.00	23.00	24.00	24.00	4.35%
Dog/Cat Discounted Registration (Defined by Domestic Animals Act 1994)	Animal	No	23.00	23.00	48.00	48.00	108.70%
Dog/Cat Discounted Registration (Defined by Domestic Animals Act 1994) - Concession	Animal	No	23.00	23.00	24.00	24.00	4.35%
Declared dangerous, menacing or restricted breed dogs	Animal	No	423.00	423.00	430.00	430.00	1.65%
Declared Dogs-property inspection fee for dangerous, menacing or restricted breed	Per hour	No	60.00	60.00	60.00	60.00	0.00%
Pro rata registration fee for dogs or cats - calculated using the portion of the year for which the animal is registered using the applicable fee outlined above	Animal						
Replacement registration tag	Animal	No	5.00	5.00	5.00	5.00	0.00%
Pound Adoption Fee - Initial registration only (discontinued)	Animal	No	5.00	5.00	-	-	-100.00%
Pound Fees							
Domestic Animals (Dogs/Cats)	Day	No	29.00	29.00	30.00	30.00	3.45%
Domestic Animals (Dogs/Cats) Release fee	Per head	No	78.00	78.00	80.00	80.00	2.56%
Domestic Animals (Dogs/Cats) Unregistered Release fee	Animal	No	150.00	150.00	155.00	155.00	3.33%
Domestic Animal - Admin Fee (Accounting/Advertising etc) (discontinued)	Animal	No	152.00	152.00	-	-	-100.00%
Domestic Animals - After Hours Collection Fee when impounded (discontinued)	Collection	No	152.00	152.00	-	-	-100.00%
Livestock - Small (Guinea Pigs, Chickens, Rabbits etc)	Head/Day	No	26.00	26.00	5.00	5.00	-80.77%
Livestock - Small Release fee	Per head	No	52.00	52.00	10.00	10.00	-80.77%
Livestock - Medium (Sheep, Goats, alpacas etc)	Head/Day	No	25.00	25.00	25.00	25.00	0.00%
Livestock - Medium Release fee	Per head	No	78.00	78.00	55.00	55.00	-29.49%
Livestock - Large (Horses, Cattle etc)	Head/Day	No	25.00	25.00	30.00	30.00	20.00%
Livestock - Large Release Fee	Per head	No	78.00	78.00	80.00	80.00	2.56%
Livestock - Stallions & Bulls (discontinued - covered in livestock-large)	Head/Day	No	85.00	85.00	-	-	-100.00%
Livestock - Stallions & Bulls Release fee (discontinued - covered in livestock-large)	Per head	No	78.00	78.00	-	-	-100.00%
Livestock - Other (discontinued - covered by other livestock categories)	Head/Day	No	25.00	25.00	-	-	-100.00%
Livestock - Administration Fee (Accounting/Advertising etc)	per event	No	152.00	152.00	155.00	155.00	1.97%
Livestock - Surrendered	Head	No	52.00	52.00	60.00	60.00	15.38%
Rehousing Fees							
Cat (any age)	Animal	No	40.00	40.00	40.00	40.00	0.00%
Dog (7 years+)	Animal	No	100.00	100.00	100.00	100.00	0.00%
Dog (6 months to 7 years)	Animal	No	200.00	200.00	200.00	200.00	0.00%
Dog (under 6 months)	Animal	No	300.00	300.00	400.00	400.00	33.33%
Impound/Call Out Fees							
After hours staff impound/Call out fee	Per collection	No	145.00	145.00	150.00	150.00	3.45%
Transport fee	Per collection	No		Cost + 25%		Cost + 25%	
Surrender of Animals							
Suggested Donation	Animal	No	103.00	103.00	150.00	150.00	45.63%
Animals surrendered for rehoming (discontinued)	Animal	No	52.00	52.00	-	-	-100.00%
Other Animal Fees							
Vet Fees (all animals)	Animal	Yes	Cost		Cost+25%	Cost+25%	25.00%
Microchipping Impounded animals	Animal	Yes	Cost		Cost+25%	Cost+25%	25.00%
Lost or not returned animal cage	Animal	Yes	Cost		Cost+25%	Cost+25%	25.00%
Domestic Animal Business							
Registration or Renewal		No	289.00	289.00	295.00	295.00	2.08%
Breeding and Rearing annual registration (Per 5 animals)		No	289.00	289.00	295.00	295.00	2.08%
Additional Inspections		No	140.00	140.00	145.00	145.00	3.57%
New Business Establishment Fee		No	289.00	289.00	295.00	295.00	2.08%
Dog Training Establishment		No	289.00	289.00	295.00	295.00	2.08%

Strathbogie Shire Council

OFFICIAL
Fees and Charges 2025-26

2025/26 - Council Fees & Charges	Fee Unit	GST Applicable	2024/25		2025/26		% Increase
			Existing Fee (Excluding GST)	Existing Fee (Including GST)	Proposed Fee (Excluding GST)	Proposed Fee (Including GST)	
Building Fees							
Domestic Building Works:							
New Dwellings up to \$180,000	App'n	Yes	3,353.68	3,689.05	3,450.00	3,795.00	2.87%
New Dwellings over \$180,000	App'n	Yes	3,704.91	4,075.40	3,800.00	4,180.00	2.57%
Additions to Dwelling, Garage, Decks, Pergolas, Fencing, Masts etc. \$0 - \$30,000	App'n	Yes	1,046.48	1,151.13	1,070.00	1,177.00	2.25%
Additions over \$30,000 to \$180,000	App'n	Yes	1,536.76	1,690.44	1,580.00	1,738.00	2.81%
Industrial / Commercial							
Minor Works to \$10,000	App'n	Yes	2,529.68	2,782.65	2,600.00	2,860.00	2.78%
Minor Works \$10,000 to \$30,000 (Cost of works x 0.0145+\$2,000)	App'n	Yes	Cost of works x 0.0145+\$2,000	Cost of works x 0.0145+\$2,000	Cost of works x 0.0145+\$2,000	Cost of works x 0.0145+\$2,000	0.00%
Building Works \$30,000 to \$500,000 (Cost of works x 0.0145+\$2,000)	App'n	Yes	Cost of works x 0.0145+\$2,000	Cost of works x 0.0145+\$2,000	Cost of works x 0.0145+\$2,000	Cost of works x 0.0145+\$2,000	0.00%
Building Works above \$500,000 (cost of works x 0.0145+\$2000)	App'n	Yes	Cost of works x 0.0145+\$2,000	Cost of works x 0.0145+\$2,000	Cost of works x 0.0145+\$2,000	Cost of works x 0.0145+\$2,000	0.00%
Service Fees							
Building Permit Extension (12 Months)	App'n	Yes	250.29	275.32	260.00	286.00	3.88%
Essential Safety Measures Report per hour (Minimum 2 hour charge)	Hour	Yes	222.48	244.73	230.00	253.00	3.38%
Occupancy Inspection per hour (Minimum 2 hour charge)	Hour	Yes	222.48	244.73	230.00	253.00	3.38%
Building Permit Amendments per hour (Minimum 2 hour charge)	Hour	Yes	222.48	244.73	230.00	253.00	3.38%
Preparation of Reports per hour (Minimum 2 hour charge)	Hour	Yes	222.48	244.73	230.00	253.00	3.38%
Installation Permit (Removable Dwellings - Residential Tenancies Act) (discontinued)	App'n	Yes	1,119.61	1,231.57	-	-	-100.00%
P.O.P.E. Places Of Public Entertainment Approval	App'n	Yes	2,035.28	2,238.81	2,090.00	2,299.00	2.69%
P.O.P.E. Siting MBS approvals (Min 2 hours)	Hour	Yes	222.48	244.73	230.00	253.00	3.38%
Building Regulations/Act Fees (Subject to change - fee set by State Government)							
Request for information (Reg. 51(1), (2) & (3))		No	52.10	52.10	52.10	52.10	0.00%
Request for information (Reg. 51(1), (2) & (3)) - Priority		No	105.10	105.10	105.10	105.10	0.00%
Legal Point of Discharge (Reg. 133(2))		No	159.50	159.50	159.50	159.50	0.00%
Report & consent for demolition (Sec. 29A)		No	93.90	93.90	93.90	93.90	0.00%
Report & consent for siting matters, projections, building work in special areas, septic systems (not to be confused with the Health septic system application) and buildings above/below certain public facilities (Reg. Parts 5, 6 & 10 and Regs. 132(1) & 134(2))		No	320.20	320.20	320.20	320.20	0.00%
Erection of precautions over the street alignment (Reg. 116(4))		No	325.00	325.00	325.00	325.00	0.00%
Pool/spa registration (Reg. 147P)		No	35.10	35.10	35.10	35.10	0.00%
Pool/spa Certificate of Compliance lodgement (Reg. 147X)		No	22.50	22.50	22.50	22.50	0.00%
Lodgement Fee (Sec 30)		No	134.40	134.40	134.40	134.40	0.00%
Health Fees							
Food Premises							
Class 1 Food Premises (includes one routine inspection and audit)	Permit	No	639.00	639.00	660.00	660.00	3.29%
Class 2 Food Premises (includes one routine inspection and compliance check)	Permit	No	639.00	639.00	660.00	660.00	3.29%
Class 2 with 3rd party FSP (includes one routine inspection and compliance check)	Permit	No	639.00	639.00	660.00	660.00	3.29%
Class 3 Food Premises (includes one routine inspection)	Permit	No	281.00	281.00	290.00	290.00	3.20%
New Business Establishment Fee	Permit	No	50% Sched	50% Sched	50% Sched	50% Sched	0.00%
Sporting Clubs/Community Groups (not for profit)	Permit	No	62.00	62.00	65.00	65.00	4.84%
Food Vehicle & Temporary Food Stalls							
Class 2	Permit	No	361.00	361.00	370.00	370.00	2.49%
Class 3	Permit	No	224.00	224.00	230.00	230.00	2.68%
Not for Profit Groups	Permit	No	62.00	62.00	65.00	65.00	4.84%
Class 4 (removed)	Permit	No	No fee	No fee	n/a	n/a	
Inspections							
Additional inspections (all categories)	Each	No	141.00	141.00	145.00	145.00	2.84%
Pre Inspection of Premise being sold (Rename Transfer Fee)	Each	No	141.00	141.00	145.00	145.00	2.84%
Priority inspection request (within 5 days)	Each	No	212.00	212.00	220.00	220.00	3.77%
Urgent inspection request (within 48 hrs)	Each	No	366.00	366.00	375.00	375.00	2.46%
Public Health & Wellbeing Act Premises							
Beauty salon, skin penetration, hairdresser or similar	Permit	No	199.00	199.00	205.00	205.00	3.02%
Category 1 Swimming Pool, as listed under 68 of the Act	Permit	No	199.00	199.00	205.00	205.00	3.02%
Prescribed Accommodation (no kitchen)	Permit	No	249.00	249.00	260.00	260.00	4.42%
New Business Establishment Fee		No	50% Sched	50% Sched	50% Sched	50% Sched	
Transfer of ownership fees							
Public Health & Wellbeing Act premises - 50% of applicable registration fee	Per transfer	No	50% Sched	50% Sched	50% Sched	50% Sched	
Septic Tank Application Fees (Subject to change - fee set by State Government)							
New Installation - 48.88 fee units	Permit	No	798.20	798.20	798.20	798.20	0.00%
Additional assessment cost exceeding 8.2hrs - 6.12 fee units for each hour	Permit	No	99.90	99.90	99.90	99.90	0.00%
Minor alteration - 37.25 fee units	Per application	No	608.30	608.30	608.30	608.30	0.00%
Amend a permit - 10.38 fee units	Per application	No	169.50	169.50	169.50	169.50	0.00%
Transfer a permit - 9.93 fee units	Per application	No	162.20	162.20	162.20	162.20	0.00%
Renew a Permit - 8.31 fee units	Per application	No					
Caravan Parks and Moveable Dwelling fees - Value set at fee unit price (Subject to change - fee set by State Government)							
Up to 25 sites - 17 fee units		No	277.60	277.60	277.60	277.60	0.00%
26 - 50 sites - 34 fee units		No	555.20	555.20	555.20	555.20	0.00%
51 to 100 sites - 68 fee units		No	1,110.40	1,110.40	1,110.40	1,110.40	0.00%
101 to 150 sites - 103 fee units		No	1,682.00	1,682.00	1,682.00	1,682.00	0.00%
151 - 200 sites - 137 fee units		No	2,237.20	2,237.20	2,237.20	2,237.20	0.00%
201 - 250 sites - 171 fee units		No	2,792.40	2,792.40	2,792.40	2,792.40	0.00%
250 - 300 sites - 205 fee units		No	3,347.70	3,347.70	3,347.70	3,347.70	0.00%
All others above 300 - refer to schedule 2 of the Regulations for fee units							
Transfer of ownership of caravan park - 5 fee units		No	81.70	81.70	81.70	81.70	0.00%

Strathbogie Shire Council

OFFICIAL
Fees and Charges 2025-26

2025/26 - Council Fees & Charges	Fee Unit	GST Applicable	2024/25		2025/26		% Increase
			Existing Fee (Excluding GST)	Existing Fee (Including GST)	Proposed Fee (Excluding GST)	Proposed Fee (Including GST)	
Local Laws							
Permits							
Permit to graze livestock by resident owner	Permit	No	52.00	52.00	53.00	53.00	1.92%
Other Permits (Administration Fee)	Permit	No	103.00	103.00	106.00	106.00	2.91%
Annual Permits - A-Frame - footpath trading	Permit	No	103.00	103.00	106.00	106.00	2.91%
Annual Permits - Outdoor dining - footpath trading	Permit	No	170.00	170.00	175.00	175.00	2.94%
Annual Permits - Combination of A frame and outdoor dining - footpath trading	Permit	No	206.00	206.00	212.00	212.00	2.91%
Permit to trade from the road	Permit	No	103.00	103.00	106.00	106.00	2.91%
Permit to keep excess animals	Permit	No	103.00	103.00	106.00	106.00	2.91%
Permit to keep livestock in residential area	Permit	No	103.00	103.00	106.00	106.00	2.91%
Permit to use incinerators or burn in the open air	Permit	No	103.00	103.00	106.00	106.00	2.91%
Permit to operate recreational vehicle on council land	Permit	No	103.00	103.00	106.00	106.00	2.91%
Permit to camp on council land	Permit	No	103.00	103.00	106.00	106.00	2.91%
Permit to place shipping container/s on private land	Permit	No	103.00	103.00	106.00	106.00	2.91%
Permit to busk	Permit	No	103.00	103.00	106.00	106.00	2.91%
Permit to alter nature strip	Permit	No	103.00	103.00	106.00	106.00	2.91%
Impounded Items							
Impounded vehicle reclaim	Per vehicle	No	258.00	258.00	270.00	270.00	4.65%
Towing fee recovery	Per vehicle			Cost	Cost + 25%		25.00%
Storage Fee <i>(New fee)</i>	Per Day	No			30.00	30.00	100.00%
Impounded Items release fee (Signage, furniture, goods etc) <i>(New fee)</i>	Per Item				40.00	40.00	100.00%
Placement of a skip bin on council land							
1-7 day period	Per bin	No	89.00	89.00	90.00	90.00	1.12%
7-14 day period	Per bin	No	142.00	142.00	145.00	145.00	2.11%
15-max 6 months	Per bin	No	268.00	268.00	275.00	275.00	2.61%
Fire Prevention							
Fee for council arranging to slash or mow land for fire prevention purposes				Cost + 25%	cost + 25%		
File Retrieval							
Initial Search fee <i>(New fee)</i>	Per file	Yes			50.00	55.00	
Electronic file retrieval	Per file	Yes	45.80	50.38	47.00	51.70	2.62%
Hard copy file retrieval	Per file	Yes	119.48	131.43	122.00	134.20	2.11%
plus scan of 1 - 50 hardcopy pages (A4 or A3) to electronic format	Per page	Yes	0.21	0.23	0.22	0.24	4.76%
plus scan of 51 - 100 hardcopy pages (A4 or A3) to electronic format	Per page	Yes	0.21	0.23	0.22	0.24	4.76%
plus scan of larger than A3 hardcopy pages to electronic format	Per page	Yes	1.96	2.16	2.00	2.20	2.04%
Planning Fees							
Advertising for newspaper	Unit	Yes	193.00	212.30	198.79	218.67	3.00%
Amended Plans (Secondary Consent Application)	Unit	Yes	188.00	206.80	193.64	213.00	3.00%
Title search	Unit	Yes	65.50	72.05	67.47	74.21	3.00%
File retrievals from GRACE	Unit	Yes	99.50	109.45	102.49	112.73	3.00%
Extension of time applications	Unit	Yes	193.50	212.85	199.30	219.23	3.00%
2nd or subsequent request for extension of time	Unit	Yes	579.50	637.45	596.89	656.57	3.00%
Public Notice on site <i>(new cost recovery fee)</i>	Unit	Yes			170.50	187.55	100.00%
Request for written advice <i>(new cost recovery fee)</i>	Unit	Yes			96.50	106.15	100.00%
Public Notice <i>(new cost recovery fee)</i> \$213.50 or \$5.50 per letter	Unit	Yes			213.50	234.85	100.00%
Application for Development Plan approval <i>(new cost recovery fee)</i>	Unit	Yes			1,453.40	1,598.74	100.00%
Application to amend aDevelopment Plan <i>(new cost recovery fee)</i>	Unit	Yes			1,453.40	1,598.74	100.00%
Plan to comply	Unit	Yes	102.50	112.75	105.58	116.13	3.00%
Section 173 Agreement - administration for agreements outside of Planning Permit conditions and where a solicitor other than Council's solicitor prepares the agreement. Applicant must also pay the full costs of assessment of a Section 173 agreement by Council's solicitor.		Yes					
Other fees are regulated under The Planning and Environment (Fees) Regulations 2016 and to be paid to the Minister, planning authorities and the Council are available in https://www.planning.vic.gov.au/legislation-regulations-and-fees/planning-and-subdivision-fees							
Cinema							
Single Ticket	1 ticket	Yes	10.91	12.00	10.91	12.00	0.00%
Cinema hire fee - half day or evening	Session	Yes	234.09	257.50	241.11	265.22	3.00%
Cinema Hire – Cleaning Fee	Session	Yes	170.00	187.00	175.10	192.61	3.00%
Swimming Pools							
Family (non-resident)	Season	Yes	93.64	103.00	96.45	106.09	3.00%
Adult (non-resident)	Season	Yes	63.67	70.04	65.58	72.14	3.00%
Child (non-resident)	Season	Yes	42.14	46.35	43.40	47.74	3.00%
Adult (non-resident)	Day	Yes	5.61	6.17	5.78	6.36	3.00%
Child (non-resident)	Day	Yes	4.69	5.16	4.83	5.31	3.00%
Exclusive Use - Whole of Pool Booking Fee during standard operating hours	Per Hour	Yes	85.00	93.50	87.55	96.31	3.00%
Exclusive Use - Whole of Pool Booking Fee out of standard operating hours, week day <i>(New Fee)</i>	Per Hour	Yes			239.85	263.84	100.00%
Exclusive Use - Whole of Pool Booking Fee out of standard operating hours, Saturday or Sunday <i>(New Fee)</i>	Per Hour	Yes			254.05	279.46	100.00%
School Group out of standard operating hours (Cost recovery)	Per Hour	Yes	45.00	49.50	54.00	59.40	20.00%
Pool lane hire (not for profit use) during pool operating hours	Per Hour	Yes	25.00	27.50	25.75	28.33	3.00%
Pool lane hire (private use) during pool operating hours <i>(New Fee)</i>	Per Hour	Yes			50.00	55.00	100.00%
Pool lane hire (commercial use) during pool operating hours <i>(New Fee)</i>	Per Hour	Yes			50.00	55.00	100.00%
Pool lane hire (not for profit use) out of standard operating hours <i>(New Fee)</i>	Per Hour	Yes			192.25	211.48	100.00%
Pool lane hire (private use) out of standard operating hours <i>(New Fee)</i>	Per Hour	Yes			216.50	238.15	100.00%
Pool lane hire (commercial use) out of standard operating hours <i>(New Fee)</i>	Per Hour	Yes			216.50	238.15	100.00%

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OFFICIAL
Fees and Charges 2025-26

2025/26 - Council Fees & Charges	Fee Unit	GST Applicable	2024/25		2025/26		% Increase
			Existing Fee (Excluding GST)	Existing Fee (Including GST)	Proposed Fee (Excluding GST)	Proposed Fee (Including GST)	
Regatta Centre Building							
Downstairs Function area - no staff - 1/2 day hire (4 hours)	1/2 Day	Yes	84.27	92.70	92.70	101.97	10.00%
Downstairs Function area - no staff - full day hire (8 hours)	Full Day	Yes	196.64	216.30	216.30	237.93	10.00%
Upstairs Conference area - no staff - 1/2 Day hire (4 hours)	1/2 Day	Yes	103.00	113.30	113.30	124.63	10.00%
Upstairs Conference area - no staff - Full Day hire (8 hours)	Full Day	Yes	201.31	221.44	221.44	243.59	10.00%
Kitchen - commercial (if selling) - 1/2 Day hire (4 hours)	1/2 Day	Yes	196.64	216.30	216.30	237.93	10.00%
Kitchen - commercial (if selling) - Full Day hire (8 hours)	Full Day	Yes	393.27	432.60	432.60	475.86	10.00%
Kitchen - private function 1/2 Day Hire (4 hours)	1/2 Day	Yes	103.00	113.30	113.30	124.63	10.00%
Kitchen - private function Full Day Hire (8 hours)	Full Day	Yes	206.00	226.60	226.60	249.26	10.00%
Boatshed - showers & toilets - 1/2 Day (4 hours)	1/2 Day	Yes	70.23	77.25	77.25	84.97	10.00%
Boatshed - showers & toilets - Full Day (8 hours)	Full Day	Yes	140.45	154.50	154.50	169.95	10.00%
Entire Regatta Centre Building not including kitchen - no staff - 1/2 Day hire (4 hrs)	1/2 Day	Yes	224.73	247.20	247.20	271.92	10.00%
Entire Regatta Centre Building not including kitchen - no staff- Full Day hire (8 hrs)	Full Day	Yes	449.45	494.40	494.40	543.84	10.00%
Peninsular - 1/2 Day hire (4 hours)	1/2 Day	Yes	533.73	587.10	587.10	645.81	10.00%
Peninsular - Full Day hire (8 hours)	Full Day	Yes	1,072.14	1,179.35	1,179.35	1,297.29	10.00%
Training Camps - Groups of 50 or less	Day	Yes	66.49	73.14	73.14	80.45	10.00%
Training Camps - Groups of more than 51	Day	Yes	132.03	145.23	145.23	159.75	10.00%
Entire Venue - no staff - Full Day hire (8 hours)	Day	Yes	1,816.55	1,998.20	1,998.20	2,198.02	10.00%
Extra Toilet Facilities	Day	Yes	484.10	532.51	532.51	586.76	10.00%
Variable Messaging Sign per day hire	Day	Yes	45.45	50.00	50.00	54.99	9.99%
Variable Messaging Sign delivery & collection fee	Day	Yes	436.36	480.00	480.00	528.00	10.00%
Regatta Centre Hire Cleaning Fee (New Fee)	Per Day	Yes			175.00	192.50	100.00%
Tourist Attraction Signage							
4' Standard Name Blade	Sign	Yes	218.17	239.99	224.72	247.19	3.00%
Official Visitor Guide (OVG) Advertising							
1/4 Page	Advertisement	Yes	333.35	366.68	343.35	377.68	3.00%
1/2 Page	Advertisement	Yes	560.89	616.98	577.71	635.48	3.00%
Full Page	Advertisement	Yes	1,014.09	1,115.50	1,044.51	1,148.96	3.00%
Back Cover	Advertisement	Yes	1,467.29	1,614.02	1,511.31	1,662.44	3.00%
Inside Back Cover	Advertisement	Yes	1,240.69	1,364.76	1,277.91	1,405.70	3.00%
Hire Charges							
Marquee 3x3	Unit - per day	Yes	74.91	82.40	77.16	84.88	3.00%
Marquee 3x6	Unit - per day	Yes	131.09	144.20	135.02	148.52	3.00%
Portable PA System	Unit - per day	Yes	23.41	25.75	24.11	26.53	3.00%
Event Trailer	Unit - per day	Yes	46.81	51.49	48.22	53.04	3.00%
Market Umbrellas	Unit - per day	Yes	46.81	51.49	48.22	53.04	3.00%
Event Application Fee (small to medium)	Permit	Yes	60.00	66.00	61.80	67.98	3.00%
Event Application Fee (Large >1000 attendants or late application)	Permit	Yes	180.00	198.00	185.40	203.94	3.00%
Market on Council owned or managed land fee, up to 45 stalls	Annual	Yes	68.50	75.35	70.56	77.61	3.00%
Market on Council owned or managed land fee, more than 45 stalls	Annual	Yes	442.00	486.20	455.26	500.79	3.00%
Event and Site Inspection Fee - if applicable	Per inspection	Yes	200.00	220.00	206.00	226.60	3.00%
Major Event - exclusive use, entry fees, 1000+ patrons	Full day	Yes	1,800.00	1,980.00	1,854.00	2,039.40	3.00%
Minor Event - exclusive use, entry fees charged, less than 1000 patrons	Full day	Yes	900.00	990.00	927.00	1,019.70	3.00%
Council Hall Casual Booking Fee - Commercial/Private	Hourly	Yes	50.00	55.00	51.50	56.65	3.00%
Council Hall Casual Booking Fee - Not for Profit	Hourly	Yes	20.00	22.00	20.60	22.66	3.00%
Council Hall Casual Booking Fee - Commercial/Private	Half Day (4 hours)	Yes	180.00	198.00	185.40	203.94	3.00%
Council Hall Casual Booking Fee - Not for Profit	Half Day (4 hours)	Yes	72.00	79.20	74.16	81.58	3.00%
Council Hall Casual Booking Fee - Commercial/Private	Full Day (8 hours)	Yes	300.00	330.00	309.00	339.90	3.00%
Council Hall Casual Booking Fee - Not for Profit	Full Day (8 hours)	Yes	120.00	132.00	123.60	135.96	3.00%
Recreation Reserve Pavilion Booking Fee - Commercial/Private	Hourly	Yes	50.00	55.00	51.50	56.65	3.00%
Recreation Reserve Pavilion Booking Fee - Not for Profit	Hourly	Yes	20.00	22.00	20.60	22.66	3.00%
Recreation Reserve Pavilion Booking Fee - Commercial/Private	Half Day (4 hours)	Yes	180.00	198.00	185.40	203.94	3.00%
Recreation Reserve Pavilion Booking Fee - Not for Profit	Half Day (4 hours)	Yes	72.00	79.20	74.16	81.58	3.00%
Recreation Reserve Pavilion Booking Fee - Commercial/Private	Full Day (8 hours)	Yes	300.00	330.00	309.00	339.90	3.00%
Recreation Reserve Pavilion Booking Fee - Not for Profit	Full Day (8 hours)	Yes	120.00	132.00	123.60	135.96	3.00%
Recreation Reserve Pavilion Booking Fee - Commercial/Private	Seasonal (regular, 6+ occasions)	Yes	On application			-	
Recreation Reserve Playing Field - Casual Booking Fee - Commercial/Private	Half Day (4 hours)	Yes	180.00	198.00	185.40	203.94	3.00%
Recreation Reserve Playing Field - Casual Booking Fee - Not for Profit	Half Day (4 hours)	Yes	72.00	79.20	74.16	81.58	3.00%
Recreation Reserve Playing Field - Casual Booking Fee - Commercial/Private	Full Day (8 hours)	Yes	300.00	330.00	309.00	339.90	3.00%
Recreation Reserve Playing Field - Casual Booking Fee - Not for Profit	Full Day (8 hours)	Yes	120.00	132.00	123.60	135.96	3.00%
Recreation Reserve Playing Field - Seasonal Booking Fee - Commercial/Private	Seasonal (regular, 6+ occasions)	Yes	On application			-	
Violet Town Recreation Reserve Playing Field and Pavilion Seasonal Bookings - Clubs	Seasonal (regular, 6+ occasions)	Yes	4,500.00	4,950.00	4,635.00	5,098.50	3.00%
Open space hire fee small commercial use (eg. Personal training) (New Fee)	Per Hour	Yes			15.00	16.50	
Artbox Hire	Unit - per hire	Yes	93.64	103.00	150.00	165.00	60.19%
Road Opening Permits							
Vehicle Crossing	9.3 Units	No	142.00	142.00	142.00	142.00	0.00%
Service Connections/Other	6 Units	No	92.00	92.00	92.00	92.00	0.00%
Saleyards							
Agents Yard Fee for sale days (cattle sold per head)		Yes	0.39	0.43	0.40	0.44	2.56%
or							
Fee per sale (whichever is greater)		Yes	402.16	442.38	414.22	455.64	3.00%
NLIS Tags - Replacement tag		Yes	61.36	67.50	63.20	69.52	3.00%
NLIS Tags - Non Reader tag		Yes	14.06	15.47	14.48	15.93	2.99%
Weighings		Yes	5.30	5.83	5.46	6.01	3.09%
Scanning		Yes	3.95	4.35	4.07	4.48	3.04%
Sheep		Yes	0.33	0.36	0.34	0.37	3.03%
Horse/Mule/Donkey		Yes	20.00	22.00	20.60	22.66	3.00%
Alpaca		Yes	7.43	8.17	7.65	8.42	2.96%
Llama		Yes	7.43	8.17	7.65	8.42	2.96%
Truck wash		Yes	1.18	1.30	1.25	1.38	5.93%

Strathbogie Shire Council

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2025/26 - Council Fees & Charges	Fee Unit	GST Applicable	2024/25		2025/26		% Increase
			Existing Fee (Excluding GST)	Existing Fee (Including GST)	Proposed Fee (Excluding GST)	Proposed Fee (Including GST)	
Fees Associated with Sales							
Sale day		Yes	11.38	12.52	11.72	12.89	2.99%
Day after Sale day (before 5.00pm)		Yes	11.38	12.52	11.72	12.89	2.99%
Use of yards as a trans-shipment point (max. 12hours)		Yes	298.01	327.81	306.95	337.65	3.00%
Single Truck Operators		Yes	149.01	163.91	153.48	168.83	3.00%
Tip/Transfer Station Fees							
Commercial Garbage (Residents)	m3	Yes	63.64	70.00	65.45	72.00	2.85%
Commercial Garbage (Non - Residents)	m3	Yes	113.64	125.00	117.28	129.00	3.20%
Domestic Garbage (Residents)	m3	Yes	39.09	43.00	40.46	44.50	3.50%
Domestic Garbage (Non - Residents)	m3	Yes	80.00	88.00	82.73	91.00	3.41%
Greenwaste (Residents)	m3	Yes	20.00	22.00	20.45	22.50	2.25%
Greenwaste (Non-Residents)	m3	Yes	25.45	28.00	26.37	29.00	3.60%
Whitegoods (Requiring degassing)	Unit	Yes	25.00	27.50	25.91	28.50	3.62%
Mattresses/Mattress Bases (all sizes) (Residents)	Unit	Yes	25.45	28.00	26.37	29.00	3.60%
Mattresses/Mattress Bases (all sizes) (Non-Residents)	Unit	Yes	51.82	57.00	53.64	59.00	3.51%
Tyres - Car (Residents)	Unit	Yes	7.27	8.00	7.73	8.50	6.30%
Tyres - Car (Non-Residents)	Unit	Yes	12.27	13.50	12.72	14.00	3.70%
Tyres - Light Truck/4WD (Residents)	Unit	Yes	15.45	17.00	15.91	17.50	3.00%
Tyres - Light Truck/4WD (Non-Residents)	Unit	Yes	20.45	22.50	21.36	23.50	4.45%
Tyres - Heavy Truck (Residents)	Unit	Yes	31.82	35.00	32.73	36.00	2.85%
Tyres - Heavy Truck (Non-Residents)	Unit	Yes	37.27	41.00	38.63	42.50	3.66%
Tyres - Tractor (Residents)	Unit	Yes	77.27	85.00	79.55	87.50	2.95%
Tyres - Tractor (Non-Residents)	Unit	Yes	90.91	100.00	93.64	103.00	3.00%
Tyres - Earthmoving (Residents)	Unit	Yes	181.82	200.00	187.27	206.00	3.00%
Tyres - Earthmoving (Non-Residents)	Unit	Yes	227.27	250.00	234.09	257.50	3.00%
Co-mingled Recyclables - Residential (Residents)	m3		No charge		No charge		
Co-mingled Recyclables - Residential (Non-Residents)	m3	Yes	9.09	10.00	9.54	10.50	5.00%
Co-mingled Recyclables - Commercial/Business (Residents)	m3	Yes	7.27	8.00	7.73	8.50	6.30%
Co-mingled Recyclables - Commercial/Business (Non-Residents)	m3	Yes	12.27	13.50	12.72	14.00	3.70%
Gas Bottles (<9kg) (Residents)	Unit	Yes	9.09	10.00	9.36	10.30	3.00%
Gas Bottles (<9kg) (Non-Residents)	Unit	Yes	14.55	16.00	15.00	16.50	3.10%
Gas Bottles (9kg) (Residents)	Unit	Yes	12.27	13.50	12.72	14.00	3.70%
Gas Bottles (9kg) (Non-Residents)	Unit	Yes	20.45	22.50	21.36	23.50	4.45%
Gas Bottles (>9kg) (Residents)	Unit	Yes	22.27	24.50	23.18	25.50	4.10%
Gas Bottles (>9kg) (Non-Residents)	Unit	Yes	32.27	35.50	34.09	37.50	5.65%
TV's/Computers	Unit	Yes	No charge		No charge		
Soft Furnishings (couches, sofas, armchairs) (Residents)	Unit	Yes	27.27	30.00	28.18	31.00	3.33%
Soft Furnishings (couches, sofas, armchairs) (Non-Residents)	Unit	Yes	57.27	63.00	60.00	66.00	4.77%
Special Events Bin (Waste/Recycle/Organics) Supply and Empty Rate	Unit	Yes	18.64	20.50	19.09	21.00	2.42%
Special Events Bin (Waste/Recycle/Organics) Empty Rate	Unit	Yes	18.64	20.50	19.09	21.00	2.42%
Oil Containers (commercial amounts)	Unit	Yes	1.36	1.50	1.50	1.65	10.00%
Land Information Certificate							
Statutory fee per Regulations		No	28.90	28.90	28.90	28.90	0.00%
Urgent land information certificate		No	58.00	58.00	58.00	58.00	0.00%
Duplicate rate notice fee (search per year)		No	30.50	30.50	30.50	30.50	0.00%
Rates transactions statements		No	30.50	30.50	30.50	30.50	0.00%
Freedom of Information - (Subject to change as per FOI Act.)							
Application Fee		No	32.70	32.70	33.70	33.70	3.06%
Search time - 1 hour	1 hour	No	24.50	24.50	25.50	25.50	4.08%
Search time - 2 hours	2 hours	No	49.00	49.00	51.00	51.00	4.08%
Search time - 3 hours	3 hours	No	76.50	76.50	76.50	76.50	0.00%
Supervision of Inspection - Up to 15 minutes	Per hour	No	6.70	6.70	6.40	6.40	-4.48%
Supervision of Inspection - 15-30 minutes		No	12.50	12.50	12.75	12.75	2.00%
Supervision of Inspection - 45-60 minutes		No	24.50	24.50	25.50	25.50	0.00%
Photocopying	Per page	No	0.30	0.30	0.20	0.20	-33.33%
Printing *							
A4 Black - Single sided	Per page	Yes	0.18	0.20	0.18	0.20	0.00%
A4 Black - Double sided	Per page	Yes	0.37	0.40	0.37	0.40	0.00%
A4 Colour - Single sided	Per page	Yes	0.73	0.80	0.73	0.80	0.00%
A4 Colour - Double sided	Per page	Yes	1.64	1.80	1.64	1.80	0.00%
A3 Black - Single sided	Per page	Yes	0.36	0.40	0.36	0.40	0.00%
A3 Black - Double sided	Per page	Yes	0.73	0.80	0.73	0.80	0.00%
A3 Colour - Single sided	Per page	Yes	1.45	1.60	1.45	1.60	0.00%
A3 Colour - Double sided	Per page	Yes	3.27	3.60	3.27	3.60	0.00%
A0 Black - Single sided	Per page	Yes	10.91	12.00	10.91	12.00	0.00%
A0 Colour - Single sided	Per page	Yes	25.45	28.00	25.45	28.00	0.00%
* Printing is free for concession cards holders							
Property							
Administrative Rent	Unit	Yes	500.00	550.00	500.00	550.00	0.00%
Agreement Preparation Fee	Unit	Yes	750.00	825.00	750.00	825.00	0.00%

8 Next Meeting

The next meeting of Strathbogie Shire Council will be held on 20 May 2025 at Euroa Community Conference Centre commencing at 4:00 pm.

9 Close of Meeting

There being no further business the meeting closed atpm.

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Chair

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Date