



Latrobe Council

Annual Budget

2026-2027

Table of Contents

Budget Analysis

1	Analysis of operating budget	1
2	Analysis of budgeted cash position	13
3	Analysis of capital budget	17
4	Analysis of budgeted financial position	21
5	Key financial indicators	23

Appendices

A	Budgeted financial statements	28
B	Capital works program	31
C	Cost Centre Summary	37
D	Fees and charges schedule	48
E	Rates resolution	58

1 Analysis of Operating Budget

This section analyses the expected revenues and expenses of Council for the 2026/27 year.

1.1 Operating Revenue

		Revised Budget 2025/26	Budget 2026/27	Variance	Variance %
Recurrent Income					
Rates and charges	1.1.1	14,546,695	15,864,279	1,317,584	9.1%
Statutory fees and fines	1.1.2	741,596	688,200	(53,396)	-7.2%
User fees	1.1.3	2,365,031	2,454,162	89,131	3.8%
Grants	1.1.4	2,445,222	2,535,749	90,527	3.7%
Interest	1.1.5	470,000	388,000	(82,000)	-17.4%
Other income	1.1.6	300,518	181,233	(119,285)	-39.7%
Investment revenue from water corporation	1.1.7	496,600	440,000	(56,600)	-11.4%
Share of net profits/(losses) of associates accounted for by the equity method	1.1.8	187,188	276,125	88,937	47.5%
		21,552,850	22,827,748	1,274,898	5.9%
Capital Income					
Capital grants received specifically for new or upgraded assets	1.1.9	2,264,445	995,370	(1,269,075)	-56.0%
Contributions - cash	1.1.10	32,970	20,000	(12,970)	-39.3%
Contributions - non-monetary assets	1.1.11	2,245,673	1,000,000	(1,245,673)	-55.5%
		4,543,088	2,015,370	(2,527,718)	-55.6%
Total Income		26,095,937	24,843,118	(1,252,820)	-4.8%

Analysis of Operating Budget

1.1.1 Rates and Charges - (\$1,317,584 increase)

The Local Government Act 1993 provides the ability for Council to raise rates and charges for the purpose of providing services to the community. Rates are an important income stream and it is estimated that general rate revenue will represent 49% of recurrent budget income in 2026/27.

		Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Rates and Charges					
General rate		10,420,873	11,233,701	812,828	7.8%
Waste management rates		3,693,160	4,075,878	382,718	10.4%
Fire levies		548,108	569,606	21,498	3.9%
Total Gross Rates and Charges		14,662,141	15,879,185	1,217,044	8.3%
Less discount for early payment		(87,776)	-	87,776	-100.0%
Less Council rate remissions		(27,670)	(14,907)	12,763	-46.1%
Net Rates and Charges		14,546,695	15,864,279	1,317,584	9.1%

Council needs to increase rates to address rising costs including inflationary price increases, increased depreciation from revalued infrastructure assets and increased operating costs for new and upgraded assets.

In setting general rates Council has allowed for a 5.8% increase in rates revenue from the existing rate base, and an additional 2% in new rates from growth.

In accordance with the Valuation of Land Act 2001, the Valuer General revalued all properties in the municipality effective from 1 July 2022 and also applied adjustment factor increases to these values effective from 1 July 2026. For example, since the previous adjustment factors applied in 2024, residential property values have increased by 15% and all other classes of property have increased by 5% except for primary production properties which have had no further increase after the 35% increase in 2024. These increases are in addition to the revaluation increases from 2022. The increase in the AAV amount for properties affected will result in relatively higher rates increases for those properties with higher valuation increases.

Council has applied a rates increase cap of 5.8% for residential properties and 15% for all other properties to limit the impact of property revaluations on rates whilst allowing for a timely transition to the appropriate amount of rates to be paid for individual properties. This approach, in line with Council's Rates and Charges Policy, acknowledges that rates are a tax, and applies the equity principle of tax, that those with greater capacity to pay should pay more than those with less capacity to pay.

The average residential property will have a general rates increase of \$68.41 and a \$58.03 increase in waste management charges. This total increase in rates and charges (excluding the State Fire Levy) of \$126.44 or 7.2% equates to an extra \$1.12 per week. As explained above, some properties will have higher rate increases due to the relative increase in their property value.

The average farm property will have a general rates decrease of \$8.94 and a \$17.20 increase in waste management charges. This total increase in rates and charges (excluding the State Fire Levy) of \$8.26 or 0.3% equates to an extra \$0.16 per week. As explained above, some properties will have higher rate increases due to the relative increase in their property value.

The average general rate increase for all properties without a supplementary valuation due to property improvements during 2025/26 is 6.2%. However, as mentioned above, many properties will have increases higher than this due to increases in property values as determined by the Valuer-General. The general rate revenue increase of 7.8% shown above reflects the increase from the 2025/26 revised budget figure and includes 2% new rates from growth from new or renovated properties.

Waste management costs continue to trend upwards, due to both contractor cost increases and a 54% increase in the State Waste Levy to \$70.56 per tonne. The additional revenue raised in 2026/27 reflects planned full cost recovery of the kerbside collection service and the operation of waste transfer stations.

Overall, waste management rates revenue is budgeted to increase by 10.4% from the 2025/26 revised budget to address the cost increases and transition to full cost recovery as discussed above.

Council has discontinued the small discount for early payment of rates in preparation for the implementation of a new online rates payment system to be phased in during 2026/27. This new system will create a customer-centric payment experience with improved flexibility and simplified rates collection arrangements.

Analysis of Operating Budget

1.1.2 Statutory Fees and Fines - (\$53,396 decrease)

Statutory fees and fines include charges relating to Council's regulatory functions including building, planning and animal control.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Building permits and levies	214,000	207,000	(7,000)	-3.3%
Planning fees and charges	387,000	334,000	(53,000)	-13.7%
Food premise, place of assembly and water licences	26,200	29,200	3,000	11.5%
Animal control fees and infringements	114,396	118,000	3,604	3.2%
Total Statutory Fees and Fines	741,596	688,200	(53,396)	-7.2%

Budgeted Planning and Building fees reflect expected downturn in building and planning activity due to current economic conditions.

1.1.3 User Fees - (\$89,131 increase)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to the users of Council's services. User fees include compliance fees, rental income from Council properties, income from the Port Sorell Caravan Park and other Council facilities.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
User fees	2,365,031	2,454,162	89,131	3.8%

The increase in budgeted User Fees for 2026/27 mainly reflects increased fees to allow for inflationary impacts on costs.

Analysis of Operating Budget

1.1.4 Grants - (\$90,527 increase)

Operating grants include all monies received from the State and Federal Governments and other external bodies to assist with funding the delivery of Council services to ratepayers. Movements in grant funding are summarised below.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Grants Commissions – Roads Grant	1,175,037	1,219,922	44,885	3.8%
Grants Commission – Base Grant	1,242,701	1,301,827	59,126	4.8%
Grants Other	27,484	14,000	(13,484)	-49.1%
Total Operating Grants	2,445,222	2,535,749	90,527	3.7%

Budgeted Grants Commission Grants have increased for 2026/27 based on information available at the time of budget preparation. The actual 2026/27 Grants Commission amounts should be known early in the new financial year. The 2026/27 budget for Other Grants has reduced due to a once-off increase in 2025/26.

1.1.5 Interest - (\$82,000 decrease)

The interest revenue is from money earned by Council's cash and investments.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Interest received	470,000	388,000	(82,000)	-17.4%

The decrease in budgeted interest income is mainly due to a forecast decrease in the average cash and investments balance for 2026/27. Council's budget is for an average interest rate of 4.85% and an average cash and investments balance of \$8 million during 2026/27.

Analysis of Operating Budget

1.1.6 Other Income - (\$119,285 decrease)

Other income includes a range of revenue from Council facilities, reimbursements, dividends and other contributions.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Dulverton Regional Authority income tax equivalents	190,807	92,000	(98,807)	-51.8%
Elderly Persons Units - amortisation of donor fees	13,950	6,189	(7,761)	-55.6%
Other income	95,761	83,044	(12,717)	-13.3%
Total Other Income	300,518	181,233	(119,285)	-39.7%

Elderly Persons Units donor fee amortisation is expected to decline as donor fee arrangements are phased out. Budgeted income tax equivalents from Dulverton Waste Management Authority (Dulverton) for 2026/27 are based on the 2025/26 Dulverton Corporate plan.

1.1.7 Investment revenue from Water Corporation (\$56,600 decrease)

Council holds an equity investment in TasWater of 1.71%.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Investment revenue from water corporation	496,600	440,000	(56,600)	-11.4%

The reduction in budgeted investment revenue from TasWater reflects the expected end of annual special dividend payments by TasWater replacing dividends not paid during the Covid19 pandemic.

Analysis of Operating Budget

1.1.8 Share of net profits/(losses) of associates and joint ventures accounted for by the equity method (\$88,937 increase)

Council is a partner in the Dulverton Regional Waste Management Authority, a Joint Authority established under the Act. The primary activity of the Authority is to operate a regional landfill site at Dulverton. Other partners in this Joint Authority are Devonport City, Central Coast and Kentish Councils. Council's ownership interest in the Authority at 30 June 2025 was 11.25%.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method.	187,188	276,125	88,937	47.5%

Budgeted share of profit from Dulverton for 2026/27 is based on the 2025/26 Dulverton Corporate plan.

1.1.9 Capital Grants - (\$1,269,075 decrease)

Includes all capital grants received from State and Federal Governments sources that are provided specifically to fund new or upgraded assets. A detailed analysis of these grants is provided in table below.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Commonwealth Roads to Recovery Program	848,505	572,870	(275,635)	-32.5%
Latrobe Recreation Ground lighting and tower upgrade	-	402,500	402,500	
Latrobe Recreation Ground - second cricket pitch upgrade	-	20,000	20,000	
State Grant - Rubicon River/Smith and Others Bridge renewal	729,440	-	(729,440)	-100.0%
Vulnerable Road User Program - Hawley Shared Pathway	500,000	-	(500,000)	-100.0%
Black Spot Funding - Bakers Beach Road/Eagle Point Road	30,000	-	(30,000)	-100.0%
Black Spot Funding - Oppenheimes Road/Hermitage Lane	82,500	-	(82,500)	-100.0%
Waste Transfer Station upgrades	31,000	-	(31,000)	-100.0%
Isolated Communities Resilience Grant	26,000	-	(26,000)	-100.0%
Hydrotherapy Pool solar power installation	17,000	-	(17,000)	-100.0%
Total Capital Grants	2,264,445	995,370	(1,269,075)	-56.0%

Analysis of Operating Budget

1.1.10 Capital Contributions - (\$12,970 decrease)

Capital contributions include all monies received from community sources to fund new or upgraded assets and are detailed below.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Developer contributions	32,970	20,000	(12,970)	-39.3%
Total Capital Contributions	32,970	20,000	(12,970)	-39.3%

1.1.11 Contributions – non-monetary assets (\$1,245,673 decrease)

Upon finalisation of subdivision developments, ownership of infrastructure assets passes to Council at no cost. The values below represent the expected values of the assets to be passed to Council.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Subdivision assets received	2,245,673	1,000,000	(1,245,673)	-55.5%
Total	2,245,673	1,000,000	(1,245,673)	-55.5%

1.2 Operating Expenditure (\$1,693,770 increase)

		Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Expenses					
Employee costs	1.2.1	6,343,241	6,592,476	249,234	3.9%
Materials and contracts	1.2.2	6,635,779	7,254,868	619,089	9.3%
Depreciation and amortisation	1.2.3	5,051,213	5,300,856	249,642	4.9%
Finance costs	1.2.4	898,822	998,033	99,211	11.0%
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	1.2.5	433,019	218,009	(215,010)	-49.7%
Other expenses	1.2.6	1,696,356	2,387,959	691,604	40.8%
Total Expenses		21,058,430	22,752,200	1,693,770	8.0%

1.2.1 Employee costs (\$249,234 increase)

Employee costs include labour related expenditure such as wages, salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off and payroll tax.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Total employment costs	6,558,241	6,789,476	231,234	3.5%
Less: amounts allocated to capital	(215,000)	(197,000)	18,000	-8.4%
Employee costs per Income Statement	6,343,241	6,592,476	249,234	3.9%

Analysis of Operating Budget

Full-Time Equivalent (FTE) Employees				
	Revised Budget 2025/26	Budget 2026/27	Variance	Variance %
Latrobe Employees	57.3	59.2	1.9	3.3%

A 4.5% increase is allowed for employee pay rises in accordance with the proposed Enterprise Agreement, plus a contingency of 1%. These increases are partially offset for an allowance for vacant positions during the financial year.

The budgeted full-time equivalent staffing has increased by 1.9, mainly relating to Latrobe's share of additional staff for Customer Service (casual pool), a Green Spaces cadet officer and a temporary increase in Records Management staff to assist with digitisation of records and other improvements. In addition to these new staff, there are minor variations in hours of work and the allocation of time between Kentish and Latrobe Councils for some staff.

1.2.2 Materials and Contracts (\$619,089 increase)

Materials and contracts includes the purchases of goods and services in the form of consumables, payments to contractors, consultants and professional services.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Materials, repairs & maintenance	3,500,388	3,849,672	349,284	10.0%
Waste Disposal contracts	2,213,035	2,268,075	55,040	2.5%
Fuel	140,279	143,743	3,464	2.5%
Fleet Costs	185,994	168,500	(17,494)	-9.4%
Property holdings costs	364,931	375,512	10,581	2.9%
Minor Plant & Equipment	37,524	59,540	22,016	58.7%
Communication	62,391	77,317	14,926	23.9%
Marketing and advertising	98,922	99,169	247	0.2%
Legal fees	81,885	58,000	(23,885)	-29.2%
Consultants	222,725	150,500	(72,225)	-32.4%
General expenses	504,548	562,375	57,827	11.5%
IT software & maintenance	390,812	477,169	86,357	22.1%
Total	7,803,436	8,289,573	486,137	6.2%
Less internal cost allocations	1,167,657	1,034,705	(132,952)	-11.4%
Total Materials and Contracts	6,635,779	7,254,868	619,089	9.3%

Analysis of Operating Budget

The budget for materials, repairs and maintenance has increased by 10% compared to 2025/26. In addition to allowance for price increases, Materials, Repairs and Maintenance includes \$82,000 allowance for compliance with new traffic management requirements, \$54,000 for major drainage maintenance works at Latrobe Recreation Ground, \$50,000 allowance for removal of high risk roadside trees, \$40,000 to remove end of life trees alongside Gilbert Street adjacent to Latrobe Cemetery and \$40,000 for demolition of Banksia Beach Cabins including asbestos removal.

Waste Disposal contracts mainly includes major contracts for waste collection and disposal and does not include all waste management costs.

Fleet maintenance costs are budgeted to reduce due to recent replacements and less maintenance needed for newer equipment. Budgeted fuel costs for 2025/26 were increased during the budget review, however at this stage a reduction in fuel costs has been allowed for in 2026/27. Fuel costs, together with other inflationary impacts will be monitored during 2026/27 and considered with budget reviews.

\$10,000 of the budgeted increase in communication costs for 2026/27 relates to a once-off refund received in 2025/26.

Budgeted Legal Costs have reduced due to once-off legal assistance during 2025/26 in reviewing council's enterprise agreement and other once-off items in 2025/26.

Budgeted Consultants costs have reduced due to once-off engagements included in 2025/26. The 2026/27 Consultants budget includes \$33,000 for asset data improvements and asset condition assessments, \$13,000 for bridge inspections, \$15,000 for completion of a Waste Management Strategy commenced in 2025/26, \$20,000 for cyber security measures and \$22,000 for internal audit activities.

The increase in budgeted General Expenses mainly relates to \$55,000 increased Camp Banksia catering costs (offset by increased revenue).

IT software and maintenance costs have increased both due to inflation and also due to additional software licences required.

Analysis of Operating Budget

1.2.4 Depreciation and amortisation - (\$249,642 increase)

Depreciation is an accounting transaction that attempts to measure the decline in value of Council's property, plant and equipment including infrastructure assets such as roads and drains.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
<i>Property</i>				
Land Improvements	306,990	331,548	24,558	8.0%
Buildings	1,050,165	1,119,519	69,353	6.6%
<i>Plant & Equipment</i>				
Plant & Equipment	260,000	260,000	-	0.0%
Computers & telecommunications	70,000	70,000	-	0.0%
<i>Infrastructure</i>				
Roads, bridges and footpaths	2,641,194	2,739,096	97,902	3.7%
Drainage	722,864	780,693	57,829	8.0%
Total Depreciation & Amortisation	5,051,213	5,300,856	249,642	4.9%

Depreciation overall is budgeted to increase by 4.9%, mainly to reflect indexation of asset values to allow for inflation, and also to allow additional depreciation from the completion of capital projects and subdivision assets transferred to Council.

1.2.5 Finance costs (\$99,211 increase)

Finance costs relate to interest charged by financial institutions on funds borrowed and inflationary adjustments to the provision for landfill rehabilitation.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Interest on Loans	552,034	531,758	(20,276)	-3.7%
Landfill restoration finance charges	346,788	466,275	119,487	34.5%
Total Finance Costs	898,822	998,033	99,211	11.0%

The decrease in interest on loans reflects principal repayments made. The increase in Landfill rehabilitation finance charges reflects the budgeted impact of inflation on Council's \$19.3 million provision for landfill restoration.

1.2.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment (\$215,010 decrease)

This budget item is an allowance for write-off of the remaining written down value of assets such as road seal replaced during 2026/27.

Analysis of Operating Budget

1.2.7 Other Expenses (\$691,604 increase)

Other expenses relates to a range of unclassified items including contributions to regional bodies and community groups, land tax, valuation fees as well as expense allocation adjustments. The most significant increase is for payment of the state fire commission levy. This cost is offset by revenue collected.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Audit costs	71,000	70,000	(1,000)	-1.4%
Councillors' allowances	199,057	221,059	22,002	11.1%
Councillors' expenses	23,523	25,500	1,977	8.4%
Bank Fees	52,500	63,200	10,700	20.4%
Election and electoral roll expenses	11,000	111,000	100,000	909.1%
Electricity & Gas	219,401	254,819	35,418	16.1%
Fire Levies	538,797	569,606	30,809	5.7%
Insurance	202,015	209,600	7,585	3.8%
Donations & Contributions	178,715	93,569	(85,146)	-47.6%
Property Management Fees	2,717	250	(2,467)	-90.8%
Subscriptions & Memberships	162,481	172,814	10,333	6.4%
Land Tax	226,440	237,763	11,323	5.0%
TechOne - Implementation Write-Off	110,242	110,242	-	0.0%
State Waste Levy	146,940	248,537	101,597	69.1%
Statutory registrations and Licence fees	832	-	(832)	-100.0%
Increase (Decrease) in Provision for Landfill Restoration Provision	(449,304)	-	449,304	-100.0%
Total	1,696,356	2,387,959	242,300	14.3%

Overall other expenses are budgeted to increased by 14.3% in 2025/26, mainly due to a budgeted reduction in the Provision for Landfill Restoration during 2025/26.

The reduction in budgeted Audit fees relates to reduced grant audits such as disaster recovery claims. The change in budgets for Councillor allowances and expenses reflects the changes to councillor numbers and remuneration recently made by the State Government to apply after the local government elections in October 2026. Budget allowance is also made for election costs payable to the Tasmanian Electoral Commission.

The increase in budgeted electricity includes an allowance for additional electricity usage at Latrobe Recreation Ground and Latrobe Swimming Pool.

The increase in budgeted State Waste Levy costs reflects the 54% increase in the Levy to \$70.56 per tonne.

The decrease in the budgeted Provision for Landfill Restoration Provision in 2025/26 relates to budgeted increased interest rates as at 30 June 2026, reducing the net present value of future cash flows needed to fund the provision.

Analysis of Operating Budget

1.3 Underlying Result (-\$316,443 decrease)

The underlying result is the net surplus or deficit for the year adjusted for capital contributions, gains or losses on disposal of non-operating assets sold and other once-off adjustments. It is a measure of financial sustainability as it is not impacted by non-recurring or once-off items of revenues and expenses which can often mask the operating result.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Net Operating Result for the year	5,037,508	2,090,917	(2,946,590)	-58.5%
Capital grants received specifically for new or upgraded assets	(2,264,445)	(995,370)	1,269,075	-56.0%
Contributions - cash	(32,970)	(20,000)	12,970	-39.3%
Contributions - non-monetary assets	(2,245,673)	(1,000,000)	1,245,673	-55.5%
Grants received in advance - current year	(1,244,737)	(2,014,526)	(769,789)	61.8%
This year's grants included in prior years income	1,244,737	2,014,526	769,789	61.8%
Gains from one-off disposal of surplus assets	(102,430)	-	102,430	
Underlying Result	391,990	75,547	(316,443)	-80.7%

The underlying result for the 2026/27 year is estimated to be a surplus of \$75,547, a decrease of \$316,443 on the budget surplus of \$391,990 for 2025/26.

2 Analysis of Cash Flows

This section analyses the expected cash flows from the operating, investing and financial activities of the Council for the 2026/27 year. Estimating cash flows for the Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

The analysis is based on three main categories of cash flows:

- Operating Activities – refers to the cash generated or used in the normal service delivery function of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.
- Investing Activities – refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.
- Financing Activities – refers to cash generated or used in the financing of Council functions and include borrowing from financial institutions. These activities also include the principal component of loan repayments for the year.

Analysis of Cash Flows

2.1 Budgeted Cash Flow Statement

2.1.1 Cash Flows from Operating Activities (\$5.67 million inflow of cash)

	Revised Budget 2025/26	Budget 2026/27	Variance \$
Rates	14,546,695	15,864,279	1,317,584
Statutory fees and fines	741,596	688,200	(53,396)
User charges and other fines	2,365,031	2,454,162	89,131
Grants	2,445,222	2,535,749	90,527
Interest	470,000	388,000	(82,000)
Investment revenue from water corporation	300,518	181,233	(119,285)
Other receipts	496,600	440,000	(56,600)
Share of Profits of Associates (Dulverton Waste Management)	187,188	-	(187,188)
Payments to suppliers	(6,635,779)	(7,254,868)	(619,089)
Payments to employees (including redundancies)	(6,343,241)	(6,592,476)	(249,234)
Finance costs	(898,822)	(646,662)	252,160
Other payments	(1,696,356)	(2,387,959)	(691,604)
Net cash provided by (or used in) operating activities	5,978,652	5,669,658	(308,994)

Analysis of Cash Flows

2.1.1 Cash Flows from Operating Activities (\$5.67 million inflow of cash)

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

	Revised Budget 2025/26	Budget 2026/27	Variance \$
Surplus/(Deficit)	5,037,508	2,090,917	(2,946,590)
Non-cash Items			
Depreciation and amortisation	5,051,213	5,300,856	249,642
WDV of assets disposed	433,019	218,009	(215,010)
Non - cash distribution - Dulverton	(187,188)	(276,125)	(88,937)
Capital grants specifically for new/upgrading Assets	(2,264,445)	(995,370)	1,269,075
Capital Contributions - cash	(32,970)	(20,000)	12,970
Physical resources received free of charge	(2,245,673)	(1,000,000)	1,245,673
Total non-cash items	753,956	3,227,370	2,473,413
Increase/(Decrease) in Provisions	187,187	351,371	164,184
Decrease in contract liabilities	-	-	-
Increase/(Decrease) in Other Liabilities		-	-
Net Cash provided by Operating Activities	5,978,651	5,669,658	(308,993)

2.1.2 Cash Flows from Investing Activities (\$467 million outflow of cash)

The increase in cash outflows is mainly due to the movement of funds between investment and operating categories.

	Revised Budget 2025/26	Budget 2026/27	Variance \$
Payments for property, infrastructure, plant and equipment	(8,926,737)	(7,482,287)	1,444,450
Capital grants	2,264,445	995,370	(1,269,075)
Contributions	32,970	20,000	(12,970)
Investments	1,000,000	6,000,000	
Net Cash provided by (or used in) Investing Activities	(5,629,322)	(466,917)	5,162,405

2.1.3 Cash Flows from Financing Activities (\$0.428 million outflow of cash)

	Revised Budget 2025/26	Budget 2026/27	Variance \$
Repayment of interest bearing loans and borrowings	(406,818)	(428,043)	(21,225)
Net cash provided by (or used in) financing activities	(406,818)	(428,043)	(21,225)

2.1.4 Net Increase (Decrease) in Cash (\$4.775 million inflow of cash)

Total cash is budgeted to increase by \$4.775 million to \$6.036 million at 30 June 2027.

	Revised Budget 2025/26	Budget 2026/27	Variance \$
Net increase/(decrease) in cash and cash equivalents	(57,489)	4,774,698	4,832,187
Cash and cash equivalents at the beginning of the financial year	1,318,601	1,261,112	(57,489)
Cash and cash equivalents at the end of the financial year	1,261,112	6,035,810	4,774,698

3 Analysis of Capital Budget

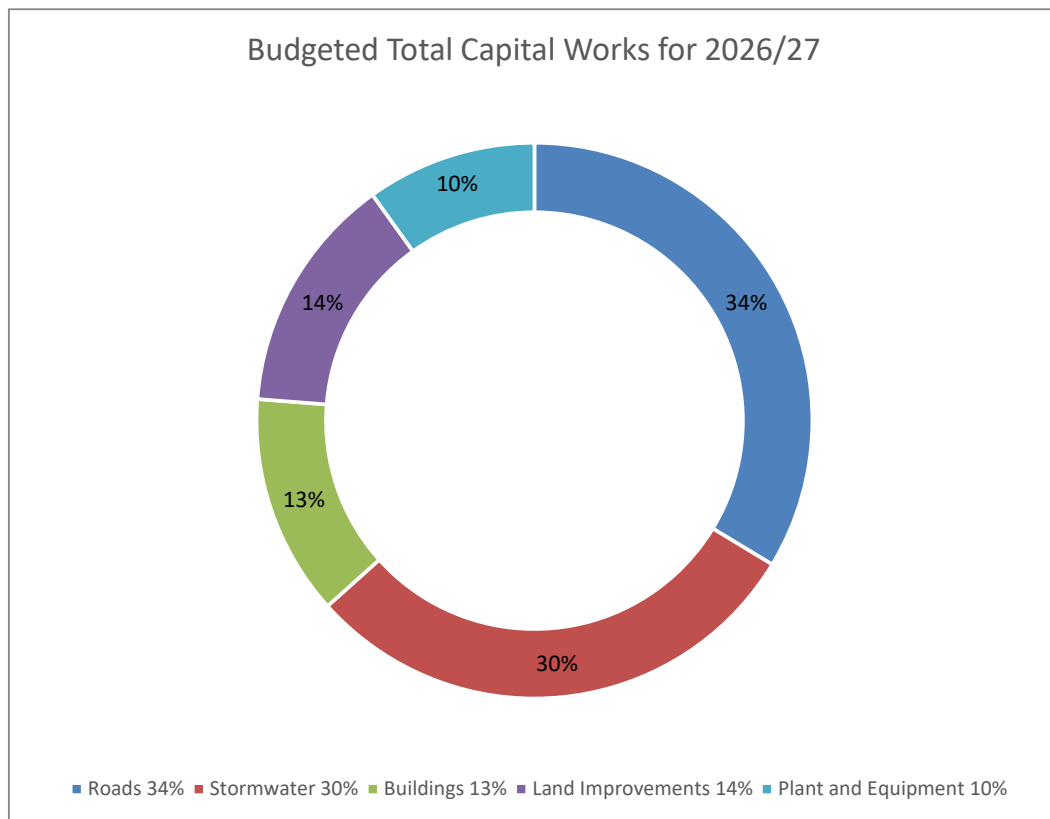
This section analyses the planned capital expenditure for the 2026/27 year and the source of funding for the capital budget.

3.1 Capital Works (\$7.482 million)

		Revised Budget 2025/26	Budget 2026/27	Variance \$
Capital Works				
Roads		5,150,000	2,548,045	(2,601,955)
Stormwater		320,000	2,214,800	1,894,800
Buildings		956,000	964,742	8,742
Land		50,000	-	(50,000)
Land Improvements		970,000	1,018,450	48,450
Plant and Equipment		1,416,000	736,250	(679,750)
Total Capital Works		8,862,000	7,482,287	(1,379,713)
Represented by:				
Asset Renewal	3.1.2	4,425,375	4,417,007	(8,368)
New Assets / Upgrades	3.1.2	4,436,625	3,065,280	(1,371,345)
Total Capital Works		8,862,000	7,482,287	(1,379,713)

The Capital Works budget includes carry forward projects and new projects.

Analysis of Capital Budget



3.1.1 Carried Forward Works (\$3.382 million)

At the end of the financial year there are projects that are either incomplete or not commenced due to planning issues, weather delays, extended consultation etc. For the 2025/26 year it is forecast that \$3.382 million of capital works will be incomplete and carried forward into the 2025/26 financial year. Significant carried forward projects are listed below.

• Tarleton Road pavement rehabilitation	\$907,000
• Percival Street pavement rehabilitation	\$268,000
• Sankey Street, Hawley - address flood issues	\$1,400,000
• Latrobe Flood Mitigation Project - finalisation	\$495,000
• Port Sorell Stormwater Study - priority works from study	\$200,000

Analysis of Capital Budget

3.1.2 Asset Renewal (\$4.417 million) and New Assets/ Upgrades (\$3.065 million)

A distinction is made between expenditure on new and upgraded assets and expenditure on asset renewals.

Expenditure on asset renewal is expenditure on an existing asset, which maintains the service potential or extends the useful life of the asset.

Expenditure on new or upgraded assets results in new assets or increased service potential in existing assets and will result in an additional burden for the future operation, maintenance and capital renewal.

Appendix B includes additional detail regarding the classification of 2026/27 capital works.

Analysis of Capital Budget

3.2 Funding Sources

		Revised Budget 2025/26	Budget 2026/27	Variance \$
External				
Grants for New/Upgraded Assets	3.2.1	2,264,445	995,370	(1,269,075)
Capital Contributions	3.2.2	32,970	20,000	(12,970)
Total External Funding		2,297,415	1,015,370	(1,282,045)
Internal				
Cash and Investments	3.2.3	585,934	3,382,195	2,796,261
Operating	3.2.4	5,978,651	3,084,722	(2,893,929)
Total Internal Funding		6,564,585	6,466,917	-97,668
Total Funding Sources		8,862,000	7,482,287	(1,379,713)

3.2.1 Grants – Capital \$.995 million

Capital grants include all monies received from State and Federal Government sources for the purpose of funding the Capital Works Program. Capital grants are not budgeted unless grant approval has been confirmed. Details of these grants are provided in section 1.1.9 of this document.

3.2.2 Contributions – Capital \$0.03 million

Capital contributions include all monies received from community sources for the purpose of funding the Capital Works Program.

3.2.3 Cash and Investments - \$3.382 million

Council plans to draw on cash reserves to partly fund the Capital Works Program (including carried forward capital projects) and deliver the priority projects in Council's Strategic Plan in line with the Financial Management Strategy.

3.2.4 Operations - \$3.085 million

Council generates cash from its operating activities, which is used as a funding source for the capital works program. It is forecast that \$3.085 million will be generated from operations to fund the 2026/27 capital works program.

4 Analysis of Budgeted Financial Position

4.1 Estimated Balance Sheet

		Revised Budget 2025/26	Budget 2026/27	Variance \$
Assets	4.1.1			
Current assets				
Cash and cash equivalents		1,261,112	6,035,810	4,774,698
Trade and other receivables		2,332,900	2,332,900	-
Investments		6,000,000	-	(6,000,000)
Inventories		32,000	32,000	-
Other assets		1,826,476	1,826,476	-
Assets held for sale		520,711	520,711	-
Total current assets		11,973,199	10,747,897	(1,225,302)
Non-current assets				
Investment in associates accounted for using the equity method		5,744,332	6,020,457	276,125
Investment in water corporation		32,971,027	32,971,027	-
Property, infrastructure, plant and equipment		472,715,319	475,678,741	2,963,422
Total non-current assets		511,430,678	514,670,225	3,239,547
TOTAL ASSETS		523,403,877	525,418,122	2,014,246
Liabilities	4.1.2			
Current liabilities				
Trade and other payables		2,548,114	2,548,114	-
Trust funds and deposits		614,921	614,921	-
Provisions		985,421	985,421	-
Interest-bearing loans		425,856	448,189	22,333
Total current liabilities		4,613,884	4,636,217	22,333
Non-current liabilities				
Trust funds and deposits		6,189	6,189	-
Provisions		19,287,824	19,639,195	351,371
Interest bearing loans		9,879,466	9,429,090	(450,376)
Total non-current liabilities		29,173,479	29,074,474	(99,005)
TOTAL LIABILITIES		33,787,363	33,710,691	(76,672)
Net Assets	4.1.3	489,616,514	491,707,431	2,090,917

Analysis of Budgeted Financial Position

		Revised Budget 2025/26	Budget 2026/27	Variance \$
Equity	4.1.4			
Accumulated Surplus		135,654,120	137,745,037	2,090,917
Asset Revaluation Reserves		353,962,394	353,962,394	-
TOTAL EQUITY		489,616,514	491,707,431	2,090,917

4.1.1 Current Assets (\$1.225 million decrease) and Non-Current Assets (\$3.24 million increase)

Cash and cash equivalents and investments are expected to decrease by \$1.225 million.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all land, buildings, roads, vehicles, equipment etc. which has been built up by the Council over many years. The increase in this balance is net result of the Capital Works Program, less depreciation and asset sales, plus asset revaluations during the year.

4.1.2 Current Liabilities (\$0.022 million increase) and Non-Current Liabilities (\$0.099 million decrease)

Current interest-bearing loans liabilities are those that are due for payment within 12 months and also reduces the non-current interest-bearing loan liabilities.

Current provisions are made up of provision for employee entitlements and are estimated not to change significantly.

4.1.3 Net Assets (\$2.091 million increase)

This term is used to describe the difference between the value of total assets and the value of total liabilities. It represents the estimated net worth of Council as at June 30.

4.1.4 Equity (\$2.091 million increase)

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

- Asset Revaluation Reserve, which represents the difference between the previously recorded value of assets and their current valuations.
- Investment Revaluation Reserve, which represents the difference between the previously recorded value of Council's investment in associates and their current valuations.
- Accumulated surplus, which is the value of all net assets, less reserves that have accumulated over time.

5 Key Financial Indicators

5.1 Financial Resources

The following table summarises the estimated key financial results for the 2026/27 year as compared to the 2025/26 budget.

	Actual	Revised Budget	Budget
	2025-A	2026-B	2027-B
Indicator	\$,000	\$,000	\$,000
Recurrent Income	19,345	21,553	22,828
Operating Result	5,728	5,038	2,091
Underlying Operating Result	(1,875)	392	76
Liquid assets less total liabilities	(21,885)	(24,193)	(25,342)
Cash and Investments	8,319	7,261	6,036
Cash Flow from Operations	4,353	5,979	5,670
Capital Works	8,915	8,927	7,482
- Asset Renewal	6,708	4,425	4,417
- Asset New/ Upgrade	2,207	4,501	3,065
Depreciation Expense	4,760	5,051	5,301

5.2 Key Financial Indicators

The Local Government (Management Indicators) Order 2014 (S.R. 2014, No. 36) prescribes and defines the financial and asset management sustainability indicators that councils are to report in their annual financial statements.

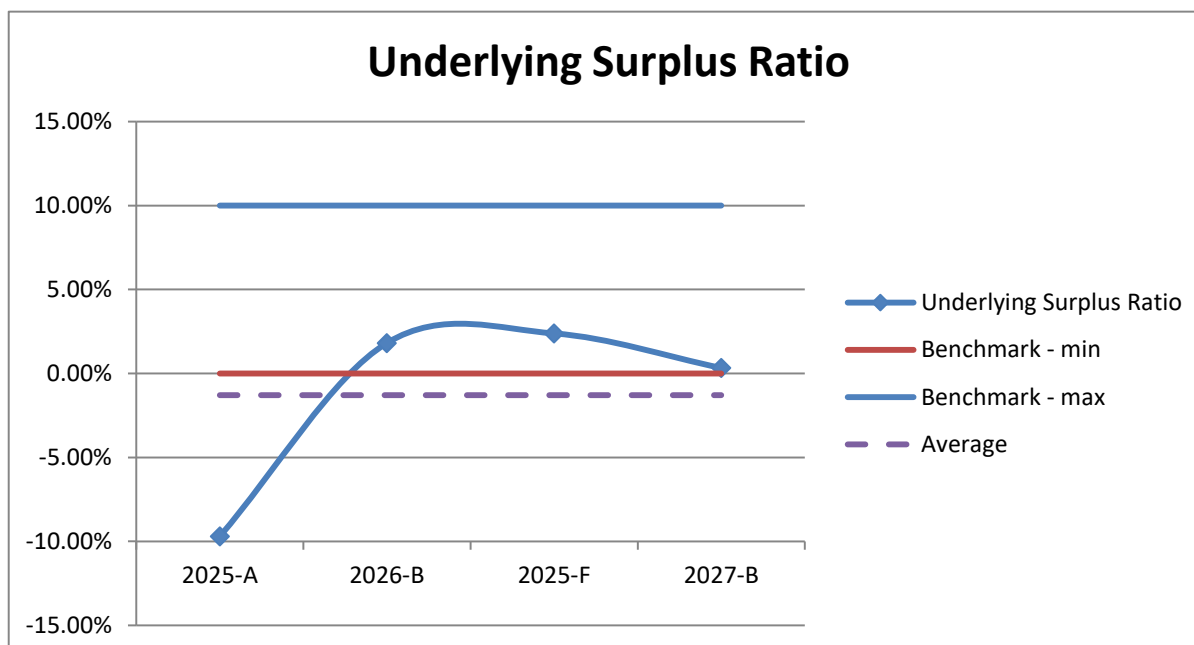
The following graphs and commentary show Council's expected performance against selected indicators over the next four years as compared to suggested benchmark results.

Key Financial Indicators

5.2.1 Underlying surplus ratio

Underlying surplus ratio means an amount that is the underlying surplus or deficit of a council for a financial year divided by the recurrent income (not including income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature) of a council for the financial year.

	Actual	Revised Budget	Budget
	2025-A	2026-B	2027-B
Underlying Surplus Ratio			
Ratio	-9.7%	1.8%	0.3%
Benchmark - min	0.00%	0.00%	0.00%
Benchmark - max	10.00%	10.00%	10.00%
Average	-1%	-1%	-1%
	\$,000	\$,000	\$,000
Underlying Surplus	(1,875)	392	76
Recurrent Income	19,345	21,553	22,828



A positive ratio indicates the percentage of the Council's recurring income that is available to fund new initiatives or repay debt. It is the percentage by which major controllable sources of income and operating grants vary from day-to-day expenditure.

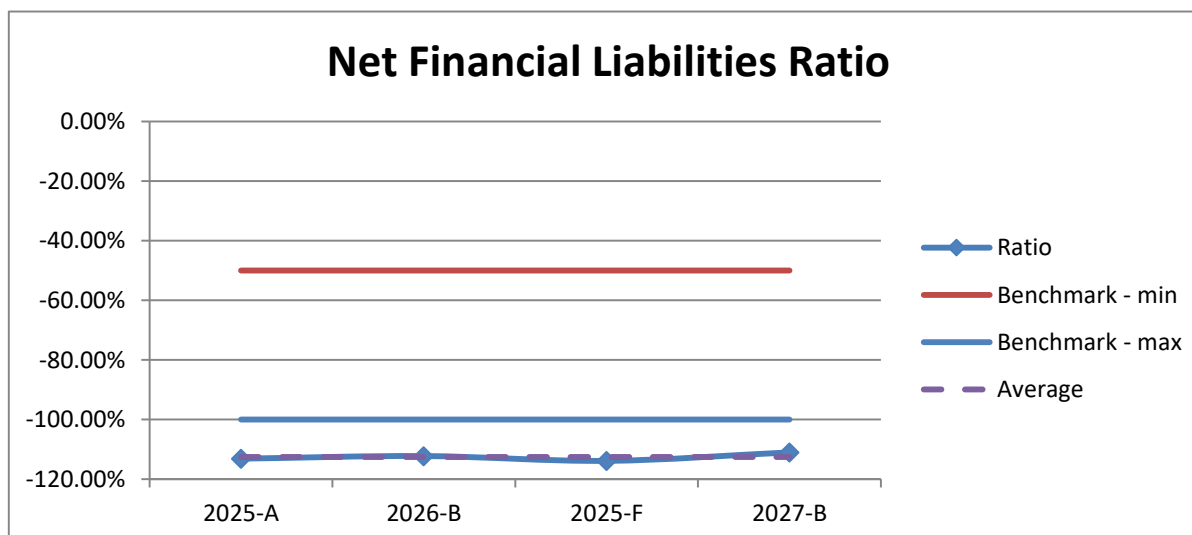
Council had a negative underlying surplus ratio in 2024/25 due mainly to unbudgeted asset write-offs and an increase in the provision for landfill restoration. Council expects to return to a positive ratio in 2025/26. Cost inflation has impacted the budgeted underlying result for 2026/27, however Council's aim is for this benchmark to trend towards 5% over the long term.

Key Financial Indicators

5.2.2 Net financial liabilities

Net financial ratio means an amount that is the amount of net financial liabilities of a council for a financial year divided by an amount that is the recurrent income (not including income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature) of a council for the financial year.

	Actual	Revised Budget	Budget
Net Financial Liabilities Ratio	2025-A	2026-B	2027-B
Ratio	-113%	-112%	-111%
	\$,002	\$,001	\$,000
Liquid assets less total liabilities	(21,885)	(24,193)	(25,342)
Recurrent income	19,345	21,553	22,828



This ratio indicates Council's capacity to meet its financial obligations from its operating activities.

Council's current financial management strategy accepts debt as a legitimate funding source for new and upgraded assets.

This ratio is affected by the take up by Council of \$6.25 million of COVID-19 stimulus loans in 2020/21 and an additional \$5 million of borrowings taken up in 2021/22. As loans are repaid the ratio will trend towards the benchmark range.

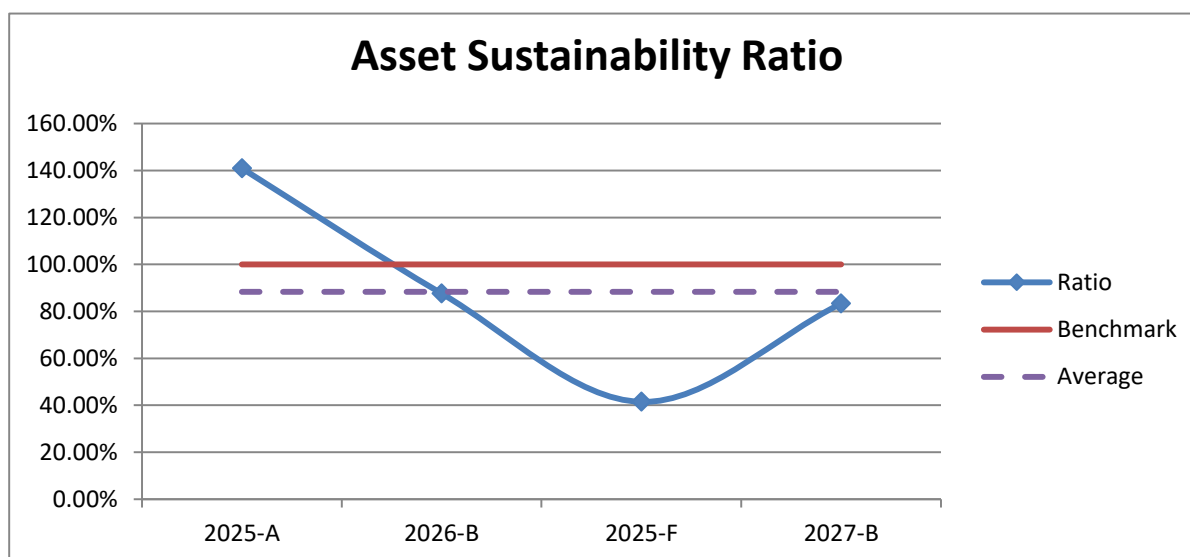
The net financial liabilities ratio indicated above is also affected by the liability for the rehabilitation of the Port Sorell Waste Transfer Station.

Key Financial Indicators

5.2.3 Asset sustainability ratio

Asset sustainability ratio means an amount that is the amount of capital expenditure by a council in a financial year on the replacement and renewal of existing council plant, equipment and infrastructure assets divided by the annual depreciation expenses of the plant, equipment and assets for the financial year.

	Actual	Budget	Budget
Asset Sustainability Ratio	2025-A	2026-B	2027-B
Ratio	141%	88%	83%
	\$,000	\$,000	\$,000
Capital expenditure on renewal of existing	6,708	4,425	4,417
Depreciation Expense	4,760	5,051	5,301



This ratio measures whether assets are being replaced at the rate they are wearing out.

Council's average is slightly below the benchmark, however Council aims to match its asset renewal with actual asset demand as identified by its asset management processes rather than the long-term averages as indicated by this benchmark.



Appendix A - Budgeted Financial Statements

Budgeted Statement of Comprehensive Income For the Year Ending 30 June 2027

	Actual 2025-A	Revised Budget 2026-B	Budget 2027-B
Income			
Recurrent Income			
Rates and charges	13,019,149	14,546,695	15,864,279
Statutory fees and fines	681,951	741,596	688,200
User fees	2,345,580	2,365,031	2,454,162
Grants	1,629,501	2,445,222	2,535,749
Interest	522,815	470,000	388,000
Other income	361,268	300,518	181,233
Investment revenue from Water Corporation	458,400	496,600	440,000
Share of net profits/(losses) of associates accounted for by the equity method	326,613	187,188	276,125
	19,345,276	21,552,850	22,827,748
Capital Income			
Capital grants	4,619,878	2,264,445	995,370
Contributions - cash	73,391	32,970	20,000
Contributions - non-monetary assets	3,826,887	2,245,673	1,000,000
	8,520,157	4,543,088	2,015,370
Total Income	27,865,433	26,095,937	24,843,118
Expenses			
Employee costs	(5,366,941)	(6,343,241)	(6,592,476)
Materials and services	(7,158,323)	(6,635,779)	(7,254,868)
Impairment of receivables	102,439	-	-
Depreciation and amortisation	(4,760,291)	(5,051,213)	(5,300,856)
Finance costs	(923,838)	(898,822)	(998,033)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(1,489,840)	(433,019)	(218,009)
Other expenses	(2,541,005)	(1,696,356)	(2,387,959)
Total Expenses	(22,137,799)	(21,058,430)	(22,752,200)
Net Operating Result for the year	5,727,634	5,037,508	2,090,917
Adjustments			
Net Operating Result for the year	5,727,634	5,037,508	2,090,917
Contributions - cash	(73,391)	(32,970)	(20,000)
Contributions non-monetary assets	(3,826,887)	(2,245,673)	(1,000,000)
Grants specifically for new/ upgraded assets	(4,583,010)	(2,264,445)	(995,370)
Non-operational income			
Grants received in advance - current year	(1,244,737)	(1,244,737)	(2,014,526)
Grants received in advance - prior year	2,045,899	1,244,737	2,014,526
Gains from one-off disposal of surplus assets		(102,430)	-
Disaster recovery reimbursements	(36,868)	-	-
Disaster recovery costs	115,254	-	-
Underlying Result	(1,876,107)	391,990	75,547

Appendix A - Budgeted Financial Statements

Budgeted Balance Sheet as at 30 June 2027

	Actual 2025-A	Revised Budget 2026-B	Budget 2027-B
Assets			
Current assets			
Cash and cash equivalents	1,318,601	1,261,112	6,035,810
Trade and other receivables	2,332,900	2,332,900	2,332,900
Investments	7,000,000	6,000,000	-
Inventories	32,000	32,000	32,000
Other assets	1,826,476	1,826,476	1,826,476
Assets held for sale	520,711	520,711	520,711
Total current assets	13,030,688	11,973,199	10,747,897
Non-current assets			
Investment in associates accounted for using the equity method	5,557,144	5,744,332	6,020,457
Investment in water corporation	32,971,027	32,971,027	32,971,027
Property, infrastructure, plant and equipment	467,027,141	472,715,319	475,678,741
Total non-current assets	505,555,312	511,430,678	514,670,225
Total assets	518,586,000	523,403,877	525,418,122
Liabilities			
Current liabilities			
Trade and other payables	2,548,114	2,548,114	2,548,114
Trust funds and deposits	614,921	614,921	614,921
Provisions	985,421	985,421	985,421
Contract liabilities	39,572	39,572	39,572
Interest - bearing loans and borrowings	404,631	425,856	448,189
Total current liabilities	4,592,659	4,613,884	4,636,217
Non-current liabilities			
Trust funds and deposits	6,189	6,189	6,189
Provisions	19,393,192	19,287,824	19,639,195
Interest - bearing loans and borrowings	10,307,509	9,879,466	9,429,090
Total non-current liabilities	29,706,890	29,173,479	29,074,474
Total liabilities	34,299,549	33,787,363	33,710,691
Net Assets	484,286,451	489,616,514	491,707,431
Equity			
Accumulated Surplus	130,324,057	135,654,120	137,745,037
Reserves	353,962,394	353,962,394	353,962,394
Total Equity	484,286,451	489,616,514	491,707,431

Appendix A - Budgeted Financial Statements

Budgeted Cash Flow Statement for the year ended as at 30 June 2026

	Actual 2025-A	Revised Budget 2026-B	Budget 2027-B
Cash flows from operating activities			
Rates	12,901,909	14,546,695	15,864,279
Statutory fees and fines	681,951	741,596	688,200
User charges and other fines	2,904,389	2,365,031	2,454,162
Grants	1,630,001	2,445,222	2,535,749
Interest	522,815	470,000	388,000
Other receipts	185,719	300,518	181,233
Share of Profits of Associates (Dulverton Waste Management)	82,125	187,188	-
Investment revenue from water corporation	458,400	496,600	440,000
Net GST refund/payment	1,342,317	-	-
Payments to suppliers	(8,337,532)	(6,635,779)	(7,254,868)
Payments to employees (including redundancies)	(5,501,407)	(6,343,241)	(6,592,476)
Finance costs	(579,121)	(898,822)	(646,662)
Other payments	(1,938,222)	(1,696,356)	(2,387,959)
Net cash provided by (or used in) operating activities	4,353,344	5,978,651	5,669,658
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	(8,914,537)	(8,926,737)	(7,482,287)
Cash outflows for investments lodged	(9,000,000)	-	-
Proceeds from sale of property, infrastructure, plant and equipment	780,435	-	-
Capital grants	2,614,358	2,264,445	995,370
Contributions	72,892	32,970	20,000
Net proceeds from/(payments for) investments	2,500,000	1,000,000	6,000,000
Net Cash provided by (or used in) Investing Activities	(11,946,852)	(5,629,322)	(466,917)
Cash flows from financing activities			
Trust funds and deposits	156,809	-	-
Repayment of interest-bearing loans and borrowings	(383,298)	(406,818)	(428,043)
Net cash provided by (or used in) financing activities	(226,489)	(406,818)	(428,043)
Net increase/(decrease) in cash and cash equivalents	(7,819,997)	(57,489)	4,774,698
Cash and cash equivalents at the beginning of the financial year	9,138,598	1,318,601	1,261,112
Cash and cash equivalents at the end of the financial year	1,318,601	1,261,112	6,035,810

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2027

Road base and seal

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Road Reseals	Annual reseal allocation	588,000	-	588,000	-	
Unsealed Roads Resheeting Program	Annual resheeting allocation	250,000	-	250,000	-	
Quinlan Roundabout Reconstruction 12m	Address pavement failure on 12m section	28,000	-	28,000	-	
Intersection treatments	Sites to be confirmed	21,600	21,600	43,200	-	
Vertical alignment of bridge approaches	Browns Creek, Bakers Beach Rd and Panatana Rivulet, Bonneys Lane approaches	10,800	10,800	21,600	-	
Tarleton Road pavement rehabilitation	Carried forward from 2025/26	906,943	-	906,943	906,943	
Percival Street pavement rehabilitation	Carried forward from 2025/26	267,502	-	267,502	267,502	
Total Road Base and Seal		2,072,845	32,400	2,105,245	1,174,445	-

Bridges

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Bridges Miscellaneous Capital	miscellaneous works on existing bridges including vertical alignment, armour rocks, approach seal, stabilization, and barrier rail works.	30,000	-	30,000	-	
Total Bridges		30,000	-	30,000	-	-

Kerb & Channel

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Taroona Street , Hawley - Kerb and Channel (or alternative drainage infrastructure) and associated stormwater works	High-level estimate	-	150,000	150,000	-	

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2027

Total Kerb & Channel		-	150,000	150,000	-	-
Footpaths						
Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Minor Footpath works	Replacement of damaged or non-compliant footpath segments including kerb ramps for crossings	36,000	-	36,000	-	-
Scope concept design for Latrobe to Tarleton pathway		-	30,000	30,000	-	-
Scope Stage 1 design for Latrobe to Port Sorell pathway	Latrobe to Geneva School		24,000	24,000	-	-
Total Footpaths		36,000	54,000	90,000	-	-
Car Parks						
Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Hawley Esplanade Carpark retaining wall	Carpark near Hugh St	72,000	-	72,000	-	-
Total Car Parks		72,000	-	72,000	-	-
Roads - Miscellaneous						
Project	Detail	Renewal	New / Upgrade	Budget	-	External
Shearwater Blvd - Design & Geotechnical works	Design works for future Kerb and Pavement Reconstruction	85,800	-	85,800	-	
Hamilton Street / Cotton Street Junction - Pedestrian Crossing Facility		-	15,000	15,000	-	
Total Roads - Miscellaneous		85,800	15,000	100,800	-	-

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2027

Stormwater

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Port Sorell Golf Course - Pitcairn St to outfall	Reconfigure discharge from Shearwater Village area to be more parallel with main drain.	9,900	9,900	19,800		
Correa Ct, Hawley - drainage and turning facility	Resident concern with lack of facilities and poor asset condition	12,500	37,500	50,000		
Minor Stormwater capital	Miscellaneous stormwater works including manhole and pits, lids, replacing storm water pipes, rain gauges and river flow	50,000	-	50,000		
Latrobe Flood Mitigation Project - c/fwd.	Project finalisation		150,000	150,000	150,000	
Flood levees - land purchases, minor modifications etc			345,000	345,000	345,000	
Sankey Street, Hawley - address flood issues			1,400,000	1,400,000	1,400,000	
Port Sorell priority stormwater works			200,000	200,000	200,000	
Total Stormwater		72,400	2,142,400	2,214,800	2,095,000	-

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2027

Buildings

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
EPU Annual refurbishments - vacated units		300,000	-	300,000	-	
Latrobe Visitor Information Centre - Access Control		-	6,600	6,600	-	
Latrobe Public Toilets - auto locks	Install auto locks at priority locations - yet to be determined	30,000	-	30,000	-	
Camp Banksia dining hall - replace decking		46,200	-	46,200	-	
Camp Banksia Dining Hall - resurface timber floor		23,760	-	23,760	-	
Banksia Centre/ Camp Banksia - pathways	Improve pathways to reduce gravel carried into buildings	-	110,000	110,000	-	
Banksia Centre Stadium barge flashing replacement		24,000	-	24,000	-	
Transportable toilet/ changeroom facility	For use at Perkins Park	-	105,600	105,600	-	
Latrobe Swimming Pool site plan	Site plan to consider safety improvements	26,400	-	26,400		
Latrobe Pool Resurfacing	Main Pool - Resurfacing. Toddler Pool - Remove tiles and replace with fibreglass lining.	126,482	-	126,482		
Latrobe Croquet Club clubrooms - replace kitchen		13,200	-	13,200		
Latrobe Recreation Ground	Repair and potentially repurpose hot dog stand as DDA viewing area	65,000	-	65,000		
Latrobe Swimming Pool & Latrobe Hydrotherapy Pool Energy Upgrades	Energy upgrades, heat pumps and solar funded up to 50% by Community Energy Upgrades Round 2	-	87,500	87,500	87,500	43,750
Total Buildings		655,042	309,700	964,742	87,500	43,750

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2027

Land Improvements

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Picton Grange roadway and fence	Complete last of road and fence	31,500	-	31,500	-	
Latrobe Recreation Ground Lighting	Lighting and tower upgrade substantially funded from the Australian Government Major and Local Community Infrastructure Program	236,250	236,250	472,500	-	350,000
Latrobe Recreation Precinct - Master Plan Priority	Allowance for design and planning work for Master Plan Priorities	145,200	-	145,200	-	
Rick Rockliff Memorial/Sassafras town entry sign			35,000	35,000	-	
Hawley Esplanade - beach access	Replace approximately 11 Beach accesses	99,000	-	99,000	-	
Rubicon reserve exercise park replacement	Replacement of exercise park equipment	79,200	-	79,200	-	
Bells Parade - picnic tables and seats	Replace 10 Picnic tables and 8 bench seats	100,800	-	100,800	-	
Latrobe Recreation Ground - 2nd wicket concrete pitch	Concrete pitch replacement and artificial turf overlay. Also pole padding and shade cover to cricket net area	15,000	15,000	30,000	-	20,000
Port Sorell Entry Sign upgrade			17,250	17,250	17,250	
New Street EPU Gazebo			8,000	8,000	8,000	
Total Land Improvements		706,950	311,500	1,018,450	25,250	370,000

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2027

Plant and Equipment

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External*
Replace plant 4000046, 60 inch parks mower		36,750	-	36,750	-	6,000
Replace 400L tractor spray unit		18,700	-	18,700	-	1,000
Replacement GM Vehicle #4000076		65,000	-	65,000	-	48,000
Plant replacement allowance	Subject to Council approval	500,000	-	500,000	-	100,000
Total Plant and Equipment		620,450	-	620,450	-	155,000

* The external amount for plant and equipment purchases represents the estimated trade-in value of replaced plant and equipment

Miscellaneous Equipment

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
ICT Equipment Renewals	Replace desktops, monitors and laptops	47,520	-	47,520	-	-
Replacement minor equipment	Replacement equipment for Depot - Chainsaws, line trimers, drills etc	18,000	-	18,000	-	-
Installation of CCTV system at Banksia Facilities and Shearwater Village	Installation of 3x indoor and 4x outdoor cameras and monitor system to existing rack.	-	50,280	50,280	-	-
Total Miscellaneous Equipment Total		65,520	50,280	115,800	-	-

Total		4,417,007	3,065,280	7,482,287	3,382,195	568,750
--------------	--	------------------	------------------	------------------	------------------	----------------

Appendix C - Costs and Revenue by strategic objective			2026	2027	Comments
Core Function	Description		\$	\$	
1. Governance					
Financial Services	Provision of financial services to meet financial obligations of Council including audit costs and interest revenue received. Costs for this function are generally allocated as overhead transfers to the various service function cost centres of Council.	Expenditure	797,352	822,154	Staff wages increase due to the increase in the proposed Enterprise Agreement.
		Revenue	(797,352)	(822,154)	
		Net Cost	-	-	
People & Safety	Provision of human resource services including training and development, staff uniforms and immunisations. Costs for this function are fully allocated as overhead transfers to the various service function cost centres of Council.	Expenditure	416,666	282,180	The 2025-2026 costs include the legal fees and contracting costs associated with the negotiation of the Enterprise Agreement.
		Revenue	(416,666)	(282,180)	
		Net Cost	-	-	
Risk Management	Provision of risk management activities including the provision of a safety officer. Costs for this function are fully allocated as overhead transfers to the various service function cost centres of Council.	Expenditure	232,277	243,215	The increase includes the Strategic Risk Management Appetite, Emergency Management Plans and Fire Evacuation Diagrams for Public Facilities.
		Revenue	(232,277)	(243,215)	
		Net Cost	-	-	
Elected Members	Facilitation of Council elections, management of Council meetings and minutes, elected members allowance, seminars and training.	Expenditure	393,314	568,130	The increase is due to the Election Costs, facilitation of Councillors Term Plan and increase in allocation of staff wages to these Council Activities
		Revenue	(210)	(210)	
		Net Cost	393,104	567,920	
Executive Management	Provision of general management services and executive support. Costs for this function are fully allocated as overhead transfers to the various service function cost centres of Council.	Expenditure	320,236	359,685	Increase in Consultants for CEO Performance Appraisal which was unbudgeted in 2025-2026, along with the support staff wages increase due to the increase in the proposed Enterprise Agreement.
		Revenue	(320,236)	(359,685)	
		Net Cost	-	-	

Appendix C - Costs and Revenue by strategic objective			2026	2027	Comments
Core Function	Description		\$	\$	
2. Community and Economic Development					
Community Development	Empowering the community and fostering social inclusion and equality to effect positive outcomes at the grass roots level for the benefit of the community as a whole.	Expenditure	125,518	174,209	Addition of the Volunteer Support Officer wages and program for the full year.
		Revenue	-	-	
		Net Cost	125,518	174,209	
Community Grants	Provision of financial assistance to community organisations to encourage high levels of engagement within the community.	Expenditure	66,175	99,461	Slight increase in the grants program, including the Year 2 commitment for the Ultra Marathon and allocation of staff time to the program.
		Revenue	-	-	
		Net Cost	66,175	99,461	
Community Participation and Contributions	Engaging with the community to ensure that the vision and services of Council meet the needs and expectations of the community.	Expenditure	86,512	121,985	CPI increase in production of newsletter and allocation of staff time to the program to align with actual time utilised.
		Revenue	-	-	
		Net Cost	86,512	121,985	
Cultural Events	Facilitation of arts and cultural events within the Municipality.	Expenditure	106,177	152,281	Increase in allocation of staff time to the program to align to actual time utilised.
		Revenue	(8,542)	(4,268)	
		Net Cost	97,635	148,013	

Appendix C - Costs and Revenue by strategic objective			2026	2027	Comments
Core Function	Description		\$	\$	
Economic Development	Facilitation of economic development within the municipality.	Expenditure	241,261	249,413	A reduction in consultants, due to the Economic Development Strategy in the 2025-2026 Budget.
		Revenue	(1,194)	(1,234)	
		Net Cost	240,067	248,179	
State Emergency Service	In partnership with Devonport Council, Latrobe Council provides resources and support to Mersey State Emergency Service.	Expenditure	27,114	26,494	Decrease in both expenditure and revenue to align to actual costs. The revenue is a reimbursement by Devonport City Council.
		Revenue	(15,551)	(6,300)	
		Net Cost	11,563	20,194	
Visitor Information Centres	Provision of information and services to tourists. Provision of a "White I" visitor information service to tourists.	Expenditure	125,607	116,213	Reduction in allocation of staff time to the program to align wo actual time utilised.
		Revenue	(93)	-	
		Net Cost	125,514	116,213	
Youth Services	Engaging youth within the community.	Expenditure	11,332	15,089	
		Revenue	-	-	
		Net Cost	11,332	15,089	
Port Sorell Caravan Park	Management and maintenance of the Caravan Park facility including building and grounds maintenance and management of lease agreements with commercial operators.	Expenditure	759,345	744,422	Allocation of waste costs and plant charges utilised by the Caravan Park. Slight increase in revenue in line with Fees and Charges.
		Revenue	(810,000)	(842,400)	
		Net Cost	(50,655)	(97,978)	
Emergency Response and Recovery	Maintain preparedness, respond to emergency situations and assist in the community recovery.	Expenditure	24,362	24,376	The grant received in 2025-2026 revenue was one-off.
		Revenue	(10,466)	-	
		Net Cost	13,896	24,376	

Appendix C - Costs and Revenue by strategic objective			2026	2027	Comments
Core Function	Description		\$	\$	
3. Infrastructure and Assets					
Bridges	Includes maintenance of bridges and major culverts.	Expenditure	329,194	294,537	Highest priority erosion repairs and concrete repairs were completed in 2025-2026. Continuation of this maintenance program has been reduced by \$50,000 for 2027 Budget.
		Revenue	-	-	
		Net Cost	329,194	294,537	
Roads General	This includes broad non-attributable costs including Financials Assistance Grants revenue for roads.	Expenditure	62,505	256,840	Requirements for additional traffic management due to the new Australian standards. Budget allocated in 2027 is \$82,000, along with the associated overhead allocation. Loss on disposal of renewal of roads has been included in the budget for 2027 of \$70,000 in this Cost Centre, in 2025-2026 was included in Rural Roads. Revenue increase associated with the expected increase in financial assistance grant.
		Revenue	(1,189,037)	(1,233,922)	
		Net Cost	(1,126,532)	(977,082)	
Rural Roads	Includes maintenance of rural roads.	Expenditure	2,849,988	2,280,675	Reallocation of loss on disposal of renewal of roads to Roads General of \$119,000. Allocation of \$50,000 for removal of high risk trees in 2027.
		Revenue	-	-	
		Net Cost	2,849,988	2,280,675	
Stormwater	Includes maintenance, renewal and upgrade of stormwater collection and storage assets in the Latrobe area.	Expenditure	1,367,664	1,315,281	2025-2026 included a one-off amount for flood mitigation operational works. Increase funding for stormwater works including the Kings Creek diversion basement ramp.
		Revenue	-	-	
		Net Cost	1,367,664	1,315,281	
Urban Streets	Includes maintenance of urban streets.	Expenditure	1,946,153	1,801,677	2025-2026 Budget included additional contractors to clear the backlog of road maintenance works.
		Revenue	-	-	
		Net Cost	1,946,153	1,801,677	

Appendix C - Costs and Revenue by strategic objective			2026	2027	Comments
Core Function	Description		\$	\$	
Non-Urban Parks & Reserves	Includes management and maintenance of trees, gardens, open space, playgrounds, amenities and land improvements in town parks and reserves.	Expenditure	118,661	136,115	Maintenance of the Moriarty Road site utilised for green waste and fill, \$11,000.
		Revenue	70	(1,000)	
		Net Cost	118,731	135,115	
Urban Parks and Reserves	Includes management and maintenance of trees, gardens, open space, playgrounds, amenities and land improvements in town parks and reserves.	Expenditure	1,696,317	1,812,802	Major tree maintenance, including Pig Island and Station Square \$35,000. First full year of the Hawley Foreshore Pathway maintenance \$51,000. Additional general path works and track maintenance, including Dooleys Hill \$25,000. Staff wages increase due to the increase in the proposed Enterprise Agreement.
		Revenue	(10,119)	(5,621)	
		Net Cost	1,686,199	1,807,181	
Engineering & Technical Services	The costs of engineering and technical services are distributed across costs centres as an overhead.	Expenditure	836,014	826,698	
		Revenue	(836,014)	(826,698)	
		Net Cost	-	-	
Natural Resource Management	Development and implementation of weed management strategies. Assistance to groups such as Latrobe Landcare, Rubicon Coast Landcare and Port Sorell Region Landcare Group to protect and preserve the natural environment and resources within the Municipality.	Expenditure	11,904	11,860	
		Revenue	-	-	
		Net Cost	11,904	11,860	
Waste Management Services	Contribution to the running costs of the Spreyton Waste Transfer Station to provide waste disposal services to the Latrobe community, provision of household garbage collection and kerbside recycling services and provision of waste disposal services to the Port Sorell community. Includes transactions relating to Council's ownership share in Dulverton Waste Management Authority.	Expenditure	3,481,523	4,479,123	Increase in costs across the suppliers of waste services along with the increase in State Waste Levy increase. A Manager of Waste Management has been appointed to oversee this program. Additional staff costs, along with the increase in the proposed Enterprise Agreement. Associated revenue increase to provide a small return to Council. Dulverton revenue has been re-allocated to the Waste cost centre for 2027 but the 2026 revenue is currently in General Operations.
		Revenue	(4,128,655)	(4,514,003)	
		Net Cost	(647,132)	(34,880)	

Appendix C - Costs and Revenue by strategic objective			2026	2027	Comments
Core Function	Description		\$	\$	
Banksia Facilities Centre (Banksia Centre)	Management and maintenance of the Banksia Centre including building and grounds maintenance and operations.	Expenditure	311,442	549,720	Demolition of Banksia Beach Cabins including asbestos removal \$40,000 (subject to Council approval). Loss on upgrading of paths estimated at \$110,000. Increase in allocation of staff wages and expenses for repairs and maintenance of buildings and grounds.
		Revenue	(72,009)	(70,000)	
		Net Cost	239,433	479,720	
Banksia Facilities Centre (Camp Banksia)	Management and maintenance of the Camp Banksia Facility including building and grounds maintenance and operations.	Expenditure	466,450	503,038	Revenue increase for additional camps and catering budgeted, partially off-set by the additional catering costs for running the camps. Increase in allocation of staff wages and expenses for repairs and maintenance of camp buildings and grounds.
		Revenue	(220,762)	(300,000)	
		Net Cost	245,688	203,038	
Cemeteries	Maintenance costs associated with Latrobe Cemetery	Expenditure	36,751	68,375	End of life removal of trees along Gilbert Street.
		Revenue	(4,800)	(4,800)	
		Net Cost	31,951	63,575	
Elderly Persons Units	Management and maintenance of Elderly Persons Units including building and grounds maintenance and operations.	Expenditure	565,992	603,478	Increase in allocation of staff time to the program for minor repairs and maintenance, along with association overhead allocation.
		Revenue	(789,496)	(767,719)	
		Net Cost	(223,504)	(164,241)	
General Buildings	Management and maintenance of general buildings and grounds maintenance.	Expenditure	182,216	250,619	Change in allocation of staff wages for reactive maintenance to general buildings from other programs. An increase to the budget for painting of buildings.
		Revenue	(25,682)	(6,630)	
		Net Cost	156,534	243,989	

Appendix C - Costs and Revenue by strategic objective			2026	2027	Comments
Core Function	Description		\$	\$	
Other Halls and Community Centres	Management and maintenance of the halls and community centres including building and grounds maintenance and operations.	Expenditure	212,898	211,922	Removal of allocation of staff time to reactive maintenance.
		Revenue	(34,492)	(35,723)	
		Net Cost	178,406	176,199	
Healthcare Buildings	Management and maintenance of healthcare buildings, including Hydrotherapy Pool.	Expenditure	272,773	259,998	2025-2026 included one-off building repairs of \$34,000. Removal of allocation of staff time to reactive maintenance.
		Revenue	(79,000)	(90,000)	
		Net Cost	193,773	169,998	
Museums	Management and maintenance of museums including building and grounds maintenance.	Expenditure	137,807	158,375	Budget allocation for digital improvement.
		Revenue	(9,431)	(11,225)	
		Net Cost	128,376	147,150	
Operations Buildings	Management and maintenance of the complex including building and grounds maintenance and operations. Costs for this function are fully allocated as overhead transfers to the various service function cost centres of Council.	Expenditure	385,869	424,197	Increase in allocation of staff time to the program, along with the general CPI increase for materials.
		Revenue	(385,870)	(424,197)	
		Net Cost	-	-	
Public Amenities and Facilities	Management and maintenance of streetlighting, public toilets and other public amenities.	Expenditure	634,872	744,216	Loss on renewal of facilities \$37,000. Increase in allocation of staff time to the program, along with the general CPI increase for materials.
		Revenue	-	-	
		Net Cost	634,872	744,216	
Sport and Recreation Facilities	Management and maintenance of sport & recreation facilities including building and grounds maintenance and operations for the basketball stadium, squash courts and swimming pool.	Expenditure	1,310,615	1,406,783	Increase to depreciation associated with the works completed at the Recreation Grounds \$27,000. Improvements to drainage \$22,000. Increase to electricity at Swimming Pool to align to actual costs \$27,000. Increase in water usage costs \$15,000.
		Revenue	(72,605)	(82,368)	
		Net Cost	1,238,010	1,324,415	
Council Plant Hire	Includes costs associated with maintenance of plant and equipment. The costs of plant are distributed across project activities.	Expenditure	670,792	643,136	Reduction in maintenance costs due to new plant acquired.
		Revenue	(665,602)	(640,057)	
		Net Cost	5,190	3,079	

Appendix C - Costs and Revenue by strategic objective					
			2026	2027	
Core Function	Description		\$	\$	Comments
Depot / Workshop	Costs associated with depot and workshop.	Expenditure	3,114	1,989	Reduction in budget for water usage in line with actual costs and associated overhead allocation.
		Revenue	(3,114)	(1,989)	
		Net Cost	-	-	
Operations Management	The costs of operations management is distributed across cost centres as an overhead.	Expenditure	1,056,023	1,014,759	Allocation of waste costs in line with actual expenditure \$36,000.
		Revenue	(1,056,023)	(1,014,759)	
		Net Cost	-	-	
Private Works	Costs and revenue associated with any capital works completed for external parties.	Expenditure	-	-	
		Revenue	-	-	
		Net Cost	-	-	

Appendix C - Costs and Revenue by strategic objective			2026	2027	Comments
Core Function	Description		\$	\$	
4. Development and Regulatory					
Land Development	Facilitation of land release to ensure demand for property within the municipality is met and to attract future ratepayers to the region.	Expenditure	655,619	10,499	2025-2026 included the revenue and expenditure for the sale of Cotton Street. No budget development or sales in 2027.
		Revenue	(838,740)	(1,114)	
		Net Cost	(183,121)	9,385	
Planning Services	Processing planning applications and providing advice and making decisions about development proposals which require a planning permit. Monitoring Council's planning scheme and processing amendments where necessary. Preparing major policy documents shaping the future of the towns within the Municipality.	Expenditure	808,986	887,937	Joint rural residential strategy with other Councils \$40,000. Staff wages increase due to the increase in the proposed Enterprise Agreement.
		Revenue	(388,340)	(335,250)	
		Net Cost	420,646	552,687	
Animal Control	Registration of dogs within the Municipality, monitoring of compliance with regulations covering domestic animals and management of stray animals within the Municipality.	Expenditure	206,431	207,504	Minor change for CPI.
		Revenue	(114,896)	(118,000)	
		Net Cost	91,534	89,504	
Building and Plumbing Services	Providing statutory building and plumbing services to the Municipality including processing of building and plumbing approvals, monitoring compliance and investigating complaints and illegal works.	Expenditure	489,973	511,735	Staff wages increase due to the increase in the proposed Enterprise Agreement.
		Revenue	(411,425)	(380,000)	
		Net Cost	78,549	131,735	
Health Services	Protecting the community's health and well-being across a range of activities including infectious disease control, places of assembly, public health risk, water quality, environmental protection, food surveillance, development assessment, and community recovery.	Expenditure	181,480	186,559	Staff wages increase due to the increase in the proposed Enterprise Agreement.
		Revenue	(46,200)	(47,200)	
		Net Cost	135,280	139,359	
Regulatory Services	Identification of fire risks within the Municipality and issuing of Fire Abatement Notices.	Expenditure	-	-	
		Revenue	(250)	(250)	
		Net Cost	(250)	(250)	

Appendix C - Costs and Revenue by strategic objective		2026	2027	Comments	
Core Function	Description	\$	\$		
5. Corporate & Business Support					
Employment On Costs	Employment On Cost Account	Expenditure	1,672,902	1,797,745	Employment oncost increase due to the increase in the proposed Enterprise Agreement.
		Revenue	(1,881,105)	(1,918,222)	
		Net Cost	(208,203)	(120,477)	
Business Support Services	Costs of business and support services is distributed as an overhead	Expenditure	352,013	256,458	Reduction is due to a re-allocation of staff time to programs worked including elected members.
		Revenue	(352,013)	(256,458)	
		Net Cost	-	-	
IT Services	Costs of information technology is distributed as an overhead	Expenditure	973,337	1,166,025	The 2025-2026 budget only included a Head of Information Technology for four months. Information, communication and technology design \$40,000. Increase in software costs \$85,000.
		Revenue	(973,337)	(1,166,025)	
		Net Cost	-	-	
Office Operating Costs	Costs of office operating expenses are distributed as an overhead	Expenditure	134,874	127,151	Slight reduction in Printing, stationery and catering costs to align to actual expenditure.
		Revenue	(134,874)	(127,151)	
		Net Cost	-	-	
Records Management	Costs of record management are distributed as an overhead	Expenditure	80,950	239,617	Stage one of digital transfer of files \$40,000 (subject to Council approval). Correction to allocation of staff time utilised for records management.
		Revenue	(80,950)	(239,617)	
		Net Cost	0	0	
Corporate & Business Service Management	Costs of corporate and business services management is distributed as an overhead	Expenditure	215,415	227,007	Staff wages increase due to the increase in the proposed Enterprise Agreement. Allocation to contractor services for data collection of advocacy for underpass of bass highway \$15,000.
		Revenue	(215,415)	(227,007)	
		Net Cost	-	-	

Appendix C - Costs and Revenue by strategic objective			2026	2027	Comments
Core Function	Description		\$	\$	
Customer Service	The provision of customer service for the community	Expenditure	401,824	438,028	Staff wages increase due to the increase in the proposed Enterprise Agreement. Casual staff was included for part of the 2025-2026 year.
		Revenue	-	-	
		Net Cost	401,824	438,028	
Council Payroll	Payroll processing costs	Expenditure	59,896	38,733	Reallocation of staff time to finance to align with actual time worked.
		Revenue	(59,896)	(38,733)	
		Net Cost	-	-	
Government Contributions and Levies	Collection and payment for fire levy to the State Government	Expenditure	538,797	569,606	Minor increase.
		Revenue	(569,660)	(592,390)	
		Net Cost	(30,863)	(22,784)	
Rates and Charges	The collection of councils rates less any discounts or rebates provided	Expenditure	369,515	245,295	Removal of discount for early payment \$88,000.
		Revenue	(10,428,297)	(11,251,125)	
		Net Cost	(10,058,782)	(11,005,830)	
General Corporate Operations	General operation expenses and income including Financial Assistance Grant	Expenditure	366,774	376,730	Staff wages increase due to the increase in the proposed Enterprise Agreement. Combining legal fees into this cost centre, additional \$15,000.
		Revenue	(1,890,939)	(2,126,797)	
		Net Cost	(1,524,165)	(1,750,067)	

Appendix D

Latrobe Council - Schedule of Fees and Charges 2026/2027

	Fee Basis	GST Code	Fee	GST	2026/27 GST Inc
ANIMAL CONTROL					
Registration (by due date)					
Domestic dog	Annual	Exempt	\$ 68.00	\$ -	\$ 68.00
#Working/#purebred/#greyhound/**hunting dog	Annual	Exempt	\$ 37.00	\$ -	\$ 37.00
#Dog that has completed accredited training course	Annual	Exempt	\$ 37.00	\$ -	\$ 37.00
Dog owned by pensioner (one only)	Annual	Exempt	\$ 26.00	\$ -	\$ 26.00
#Sterilised dog	Annual	Exempt	\$ 31.00	\$ -	\$ 31.00
*Declared restricted breed dog	Annual	Exempt	\$ 171.00	\$ -	\$ 171.00
Dangerous dog	Annual	Exempt	\$ 363.00	\$ -	\$ 363.00
#Guide dog/Medical alert dog	No charge				No Charge
Registration (after due date)					
Domestic dog	Annual	Exempt	\$ 88.00	\$ -	\$ 88.00
#Working/#purebred/#greyhound/**hunting dog	Annual	Exempt	\$ 57.00	\$ -	\$ 57.00
#Dog that has completed accredited training course	Annual	Exempt	\$ 41.00	\$ -	\$ 41.00
Dog owned by pensioner (one only)	Annual	Exempt	\$ 47.00	\$ -	\$ 47.00
#Sterilised dog	Annual	Exempt	\$ 52.00	\$ -	\$ 52.00
*Declared restricted breed dog	Annual	Exempt	\$ 191.00	\$ -	\$ 191.00
Dangerous dog	Annual	Exempt	\$ 383.00	\$ -	\$ 383.00
#Guide dog/Medical alert dog	No charge		No charge		No charge
# on provision of evidence					
* as defined in the Dog Control Act 2000					
** must be a current financial member of an authorised or approved association					
New dogs registered after 31/12/26 will be 50% pro-rata fee					
New dogs registered after 31/03/27 will be 25% pro-rata fee					
Kennel Licences					
Application for kennel licence		Exempt	\$ 109.00	\$ -	\$ 109.00
Renewal of existing kennel licence (before due date)	Annual	Exempt	\$ 52.00	\$ -	\$ 52.00
Renewal of existing kennel licence (after due date)	Annual	Exempt	\$ 73.00	\$ -	\$ 73.00
Replacement tag		Taxable	\$ 6.36	\$ 0.64	\$ 7.00
Dog complaint deposit		Exempt	\$ 31.00	\$ -	\$ 31.00
Purchase of dangerous dog sign		Taxable	\$ 77.27	\$ 7.73	\$ 85.00
Purchase of dangerous dog collar - small		Taxable	\$ 64.55	\$ 6.45	\$ 71.00
Purchase of dangerous dog collar - medium		Taxable	\$ 70.91	\$ 7.09	\$ 78.00
Purchase of dangerous dog collar - large		Taxable	\$ 73.64	\$ 7.36	\$ 81.00
Purchase of dangerous dog collar X large		Taxable	\$ 75.45	\$ 7.55	\$ 83.00
Impounding - Other Animals					
Pound fees (Collecting & transportation)			Reimbursement of costs + 5% admin fee		
Daily maintenance fee - per head per day		Exempt	\$ 34.00	\$ -	\$ 34.00
Treatment fees			Reimbursement of costs + 5% admin fee		
Misc. Impound fees (notice of impounding/public notice)			Reimbursement of costs + 5% admin fee		

Appendix D

Latrobe Council - Schedule of Fees and Charges 2026/2027

	Fee Basis	GST Code	Fee	GST	2026/27 GST Inc
BUILDING & PLUMBING FEES					
Category 4 Building Works - issue of building and demolition permits (includes issue of Completion Certificates)					
Class 1 Domestic/residential	Per application				
Permit Authority, single dwelling		Exempt	\$ 554.50	\$ -	\$ 554.50
Permit Authority multiple dwelling plus 50% Permit Authority fee per additional unit		Exempt	\$ 476.50	\$ -	\$ 476.50
Class 10 Non Habitable	Per application				
Permit Authority		Exempt	\$ 368.00	\$ -	\$ 368.00
Class 2 to 9 Commercial/Industrial	Per application				
Permit Authority		Exempt	\$ 720.00	\$ -	\$ 720.00
Building administration levy 0.1% of estimated cost of works BCIT levy (Training) 0.2% of estimated cost of works					
Category 3 Building Works - Notifications (registration and record keeping)					
Class 1 Dwelling	Per application	Exempt	\$ 419.50	\$ -	\$ 419.50
Class10 Shed		Exempt	\$ 264.00	\$ -	\$ 264.00
Class 2 - 9 Commercial/Industrial		Exempt	\$ 476.50	\$ -	\$ 476.50
Building administration levy 0.1% of estimated cost of works BCIT levy (Training) 0.2% of estimated cost of works					
Low risk building works (record keeping)					
Receiving Form 80 and associated plans		Exempt	\$ 67.50	\$ -	\$ 67.50
Category 3 and Category 4 Plumbing Works, Issue of Certificate of Likely Compliance (plumbing)/Plumbing Permit Includes plumbing proposal assessment and issue of Completion Certificates					
Class 1 Domestic/Residential					
Permit Authority & Plumbing Surveyor - sewer and stormwater drainage & water reticulation, single dwelling					
- Roof drainage/plumbing (includes 1 mandatory inspection)	Per application	Exempt	\$ 399.00	\$ -	\$ 399.00
- With sanitary facilities - serviced area (includes 3 mandatory inspections)		Exempt	\$ 1,196.50	\$ -	\$ 1,196.50
- With sanitary facilities - unserviced area (includes up to 5 mandatory inspections)		Exempt	\$ 1,626.50	\$ -	\$ 1,626.50
Any additional inspections		Exempt	\$ 160.50	\$ -	\$ 160.50
Multiple dwellings-as for single dwelling plus \$507.50 for each additional unit		Exempt	\$ 507.50	\$ -	\$ 507.50
Class 10 Non-habitable					
Permit Authority & Plumbing Surveyor - sewer and stormwater drainage & water reticulation					
- Roof drainage (includes 1 mandatory inspection)		Exempt	\$ 368.00	\$ -	\$ 368.00
- With sanitary facilities - serviced area (includes 3 mandatory inspections)		Exempt	\$ 777.00	\$ -	\$ 777.00
- With sanitary facilities-unserviced area (includes up to 5 mandatory inspections)		Exempt	\$ 1,010.00	\$ -	\$ 1,010.00
Any additional inspection		Exempt	\$ 160.50	\$ -	\$ 160.50
Class 2 - 9 - Commercial/Industrial					
Permit Authority and Plumbing Surveyor < 500m2 floor		Exempt	\$ 632.00	\$ -	\$ 632.00
Permit Authority and Plumbing Surveyor >500m2 floor area		Exempt	\$ 1,196.50	\$ -	\$ 1,196.50
Plus mandatory inspections					
- Roof drainage only (includes 1 mandatory inspection)		Exempt	\$ 160.50	\$ -	\$ 160.50
- With sanitary facilities - serviced area (includes 3 mandatory inspections)		Exempt	\$ 481.50	\$ -	\$ 481.50
- With sanitary facilities - unserviced area (includes up to 5 mandatory inspections)		Exempt	\$ 1,145.00	\$ -	\$ 1,145.00
Any additional inspection		Exempt	\$ 160.50	\$ -	\$ 160.50

Appendix D

Latrobe Council - Schedule of Fees and Charges 2026/2027

	Fee Basis	GST Code	Fee	GST	2026/27 GST Inc
Low Risk Plumbing Works (record keeping)					
- Review Form 80 and associated plans		Exempt	No charge		No charge
Permit Extension					
Approval for extension of time to complete Category 3 plumbing works-per application		Exempt	\$ 140.00	\$ -	\$ 140.00
Approval for extension of time to complete Category 4 plumbing works-per application		Exempt	\$ 140.00	\$ -	\$ 140.00
Variation to approvals					
Notice of variation to works or change in building surveyor, builder, plumber or other responsible person		Exempt	\$ 72.50	\$ -	\$ 72.50
Permit of Substantial compliance					
Application for Permit of Substantial Compliance - (illegal works)		Exempt	Double applicable fee		
Building Certificate					
Application for Building Certificate - Class 10		Exempt	\$ 207.00	\$ -	\$ 207.00
Application for Building Certificate - Class 1		Exempt	\$ 419.50	\$ -	\$ 419.50
Additional functions					
Consent to building on land - S 79 Building Act 2016		Exempt	\$ 564.50	\$ -	\$ 564.50
Statement of satisfaction for contaminated land-S14 & 58(4) Regulations 2016		Exempt	\$ 285.00	\$ -	\$ 285.00
Consent to build over or near a drain - S 73 Building Act		Exempt	\$ 285.00	\$ -	\$ 285.00
Consent to occupy a non-dwelling building-S308 Building Act, 2016		Exempt	\$ 285.00	\$ -	\$ 285.00
Consent to fence off unbuilt land - S309 Building Act, 2016		Exempt	\$ 285.00	\$ -	\$ 285.00
Consent from Environmental Health Officer, S3,70,157,182,216 Building Act 2016		Exempt	\$ 207.00	\$ -	\$ 207.00
Additional Services					
Providing copies of records, including search - plus print costs for hard copies		Taxable	\$ 33.18	\$ 3.32	\$ 36.50
Registration of backflow prevention device - per		Exempt	\$ 67.50	\$ -	\$ 67.50
Advice of intention to perform protection works OR lodgement of plans for protection works-per notification		Exempt	\$ 72.50	\$ -	\$ 72.50
Cancellation of Permit within 12 months of lodgement			Refund 50% of Council's fees		
CEMETERY FEES					
Lawn Cemetery					
Reservation for future burial	Per unit	Taxable	\$ 395.45	\$ 39.55	\$ 435.00
Purchase of plot for immediate burial	Per unit	Taxable	\$ 565.45	\$ 56.55	\$ 622.00
Interment fee for reserved plot or second burial	Per unit	Taxable	\$ 170.00	\$ 17.00	\$ 187.00
Columbarium					
Reservation for future ashes placement	Per unit	Taxable	\$ 73.64	\$ 7.36	\$ 81.00
Ashes placement for reserved space	Per unit	Taxable	\$ 379.09	\$ 37.91	\$ 417.00
Purchase of space for immediate placement	Per unit	Taxable	\$ 452.73	\$ 45.27	\$ 498.00
Memorial Garden					
Reservation for future ashes placement	Per unit	Taxable	\$ 73.64	\$ 7.36	\$ 81.00
Ashes placement for reserved space	Per unit	Taxable	\$ 379.09	\$ 37.91	\$ 417.00
Purchase of space for immediate placement	Per unit	Taxable	\$ 452.73	\$ 45.27	\$ 498.00
Interment of ashes in existing grave	Per unit	Taxable	\$ 170.00	\$ 17.00	\$ 187.00
Replacement of existing or placement of additional plaque	Per unit	Taxable	\$ 170.00	\$ 17.00	\$ 187.00
Tree dedication	Per unit	Taxable	\$ 356.36	\$ 35.64	\$ 392.00

Appendix D

Latrobe Council - Schedule of Fees and Charges 2026/2027

	Fee Basis	GST Code	Fee	GST	2026/27 GST Inc
ELDERLY PERSONS HOME UNIT RENTAL					
(per fortnight)					
Founder Donors					
One person – one bedroom	Fortnight	Input Taxed	\$ 395.00	\$ -	\$ 395.00
Two people – one bedroom	Fortnight	Input Taxed	\$ 364.00	\$ -	\$ 364.00
One person – two bedroom	Fortnight	Input Taxed	\$ 401.00	\$ -	\$ 401.00
Two people – two bedroom	Fortnight	Input Taxed	\$ 369.00	\$ -	\$ 369.00
Market Rent					
One Bedroom (reviewed with upgrades)	Fortnight	Input Taxed	\$ 480.00	\$ -	\$ 480.00
Two Bedrooms (reviewed with upgrades)	Fortnight	Input Taxed	\$ 670.00	\$ -	\$ 670.00
Hamilton St units 1-7*	Fortnight	Input Taxed	Capped at \$690		
*Based on Centrelink Income and % of market rent, whichever is lower					
COMMUNITY DEVELOPMENT					
Latrobe Visitor Information Centre					
Internal Display Area per month		Taxable	\$ 36.36	\$ 3.64	\$ 40.00
Roadside Vendor Permit		Taxable	\$ 109.09	\$ 10.91	\$ 120.00
ENGINEERING FEES					
Stormwater connections					
Main in block/adjoining block <1.5m deep	Cost Recovery	Taxable			Cost Recovery
Main in block/adjoining block >1.5m deep	Cost Recovery	Taxable			Cost Recovery
Road crossing/under road bore	Cost Recovery	Taxable			Cost Recovery
Construction of manhole (<1.5m deep)	Cost Recovery	Taxable			Cost Recovery
Stormwater detention design assessment and approval fee		Taxable	\$ 145.91	\$ 14.59	\$ 160.50
Application for permit to connect to stormwater main in private property by developers Civil Contractor or Plumber		Taxable	\$ 145.91	\$ 14.59	\$ 160.50
Work in Road Reserve Permit		Exempt	\$ 155.00		\$ 160.50
ENVIRONMENTAL HEALTH					
Registration of Food Business**					
- Charity/Not for Profit	No charge				No charge
Temporary, 2-4 events		Exempt	\$ 71.50	\$ -	\$ 71.50
- Temporary 1 event		Exempt	\$ 33.00	\$ -	\$ 33.00
- Seasonal		Exempt	\$ 98.50	\$ -	\$ 98.50
- School Canteen		Exempt	\$ 98.50	\$ -	\$ 98.50
- Low risk		Exempt	\$ 142.00	\$ -	\$ 142.00
- Moderate risk		Exempt	\$ 212.50	\$ -	\$ 212.50
- High risk		Exempt	\$ 283.00	\$ -	\$ 283.00
- Inspection request		Taxable	\$ 193.18	\$ 19.32	\$ 212.50
**\$20 late fee applies to renewals after 31 July					
Public Health Risk Activity Registration-Body Piercing		Exempt	\$ 142.00	\$ -	\$ 142.00
Public Health Risk Activity Registration-Tattooing		Exempt	\$ 213.00	\$ -	\$ 213.00
Place of assembly licence		Exempt	\$ 142.00	\$ -	\$ 142.00
Place of assembly licence – specific events		Exempt	\$ 73.00	\$ -	\$ 73.00
Pools and spas-water sampling-excluding analysis fee		Taxable	\$ 508.64	\$ 50.86	\$ 559.50
Resort pool and spa sampling fee		Taxable	\$ 621.82	\$ 62.18	\$ 684.00
Water supply sampling – excluding analysis fee		Taxable	\$ 65.45	\$ 6.55	\$ 72.00
Registration Private water supplier - low		Exempt	\$ 72.00	\$ -	\$ 72.00
Registration Private water supplier - high		Exempt	\$ 140.00	\$ -	\$ 140.00
Water cartage licence annual inspection fee		Exempt	\$ 207.00	\$ -	\$ 207.00
Issue of Environmental Protection Notice (minimum fee \$388)	Hourly	Taxable	\$ 141.36	\$ 14.14	\$ 155.50
Regulated system			\$ 133.64	\$ 13.36	\$ 147.00

Appendix D

Latrobe Council - Schedule of Fees and Charges 2026/2027

	Fee Basis	GST Code	Fee	GST	2026/27 GST Inc
Mobile Food Vending Permit					
Annual Fee		Exempt	\$ 420.00	\$ -	\$ 420.00
Three month permit		Exempt	\$ 250.00	\$ -	\$ 250.00
Deposit for bollard key		N/A	\$ 50.00	\$ -	\$ 50.00
BANKSIA					
Additional Cleaning Fee - per facility		Taxable	\$ 90.91	\$ 9.09	\$ 100.00
Late payment penalty		Taxable	5% of Total Invoice		
Banksia Centre					
Bond - low risk activity					FREE
Bond - medium risk activity		Exempt	\$ 186.00	\$ -	\$ 186.00
Bond - high risk activity		Exempt	\$ 482.00	\$ -	\$ 482.00
Stadium – per hour		Taxable	\$ 22.73	\$ 2.27	\$ 25.00
Per day		Taxable	\$ 181.82	\$ 18.18	\$ 200.00
Rubicon Room-per hour		Taxable	\$ 21.82	\$ 2.18	\$ 24.00
Per day		Taxable	\$ 174.55	\$ 17.45	\$ 192.00
Projector, Screen and Audio - per day		Taxable	\$ 72.73	\$ 7.27	\$ 80.00
Stage - per day		Taxable	\$ 45.45	\$ 4.55	\$ 50.00
Meeting room A or B - per hour		Taxable	\$ 19.09	\$ 1.91	\$ 21.00
Per day		Taxable	\$ 152.73	\$ 15.27	\$ 168.00
Meeting rooms A and B combined - per hour		Taxable	\$ 38.18	\$ 3.82	\$ 42.00
Per day		Taxable	\$ 305.45	\$ 30.55	\$ 336.00
Centre Kitchen - per hour		Taxable	\$ 13.64	\$ 1.36	\$ 15.00
Per day		Taxable	\$ 109.09	\$ 10.91	\$ 120.00
Centre Kiosk - per hour		Taxable	\$ 13.64	\$ 1.36	\$ 15.00
Per day		Taxable	\$ 109.09	\$ 10.91	\$ 120.00
Foyer/Exhibition Space - per hour		Taxable	\$ 13.64	\$ 1.36	\$ 15.00
Per day		Taxable	\$ 109.09	\$ 10.91	\$ 120.00
Screen Advertising - per year		Taxable	\$ 18.18	\$ 1.82	\$ 20.00
Upstairs Meeting Room - per hour		Taxable	\$ 18.18	\$ 1.82	\$ 20.00
Per day		Taxable	\$ 145.45	\$ 14.55	\$ 160.00
Upstairs Meeting Room and Office - per hour		Taxable	\$ 27.27	\$ 2.73	\$ 30.00
Per day		Taxable	\$ 218.18	\$ 21.82	\$ 240.00
Double Cabinet Storage - per week		Taxable	\$ 4.55	\$ 0.45	\$ 5.00
Single Cabinet Storage - per week		Taxable	\$ 2.27	\$ 0.23	\$ 2.50

Appendix D

Latrobe Council - Schedule of Fees and Charges 2026/2027

	Fee Basis	GST Code	Fee	GST	2026/27 GST Inc
Camp Banksia					
Deposit		N/A	\$ 450.00	\$ -	\$ 450.00
Accommodation					
Myrtle - per person, per night		Taxable	\$ 31.82	\$ 3.18	\$ 35.00
Sassafras - per person, per night		Taxable	\$ 31.82	\$ 3.18	\$ 35.00
Blackwood Cabins - per person, per night		Taxable	\$ 27.27	\$ 2.73	\$ 30.00
<i>Minimum numbers apply</i>					
Laundry use - per stay, per hub		Taxable	\$ 18.18	\$ 1.82	\$ 20.00
Groups - additional accommodation fee		Taxable	\$ 136.36	\$ 13.64	\$ 150.00
EOFY - Month of June Sale (Camp Facilities Only)		Taxable	10% Discount on Camp Facility Hire		
New Guest Offer (Applicable to New Guests with Camp Facility Hire)		Taxable	5% Discount for Camp Facility Hire		
Dining Hall - per hour (function hire only)		Taxable	\$ 22.73	\$ 2.27	\$ 25.00
Dining Hall - per 24 hours		Taxable	\$ 181.82	\$ 18.18	\$ 200.00
Dining Hall Kitchen			Not available for hire		
Camp Kitchen - per hour (function hire only)		Taxable	\$ 22.73	\$ 2.27	\$ 25.00
Camp Kitchen - per 24 hours		Taxable	\$ 181.82	\$ 18.18	\$ 200.00
BBQ Hire - per booking		Taxable	\$ 9.09	\$ 0.91	\$ 10.00
Catering			Available on request		
Catered Dining Hall 50% Discount - per 24 hours		Taxable	\$ 90.91	\$ 9.09	\$ 100.00
PORT SORELL CARAVAN PARK					
Unpowered Sites - per night. Maximum stay 28 days per booking		Taxable	\$ 35.00	\$ 3.50	\$ 38.50
Unpowered Site - Stay 7 pay for 5 nights deal for months of May, August, September and October - no other disc apply		Taxable	\$ 175.00	\$ 17.50	\$ 192.50
Unpowered Site - Off Peak - Stay 4 pay for 3 nights deal - 1 June to 31 July excluding Public Holiday - no other disc apply		Taxable	\$ 105.00	\$ 10.50	\$ 115.50
Powered Sites - per night. Maximum stay 28 days per booking		Taxable	\$ 40.91	\$ 4.09	\$ 45.00
Powered site - additional van/family on same site, no power at discretion of caretaker		Taxable	\$ 35.00	\$ 3.50	\$ 38.50
Powered Site - Stay 7 pay for 5 nights deal - May, August, September and October only - no other disc apply		Taxable	\$ 204.55	\$ 20.45	\$ 225.00
Powered Site - Stay 4 pay for 3 nights deal - 1 June to 31 July excluding Public Holiday - no other disc apply		Taxable	\$ 122.73	\$ 12.27	\$ 135.00
Powered Site - per week peak season - 1 November to 30 April		Taxable	\$ 286.36	\$ 28.64	\$ 315.00
Additional Persons - per night per site		Taxable	\$ 10.91	\$ 1.09	\$ 12.00
Senior Saver - not applicable with any other offer - excludes Public Holidays and peak season (1 November and 30 April)			10% discount		
Semi-permanent Annual Licence		Input Taxed	\$ 3,850.00	\$ -	\$ 3,850.00
Compulsory electrical test and tag		Taxable	\$ 5.50	\$ 0.50	\$ 6.00
Licence Transfer Fee	Fixed	Taxable	Fixed at 2.5% of Sale Price		

Appendix D

Latrobe Council - Schedule of Fees and Charges 2026/2027

	Fee Basis	GST Code	Fee	GST	2026/27 GST Inc
FACILITY HIRE					
Latrobe & Districts Youth Centre					
Squash/racquetball courts – per hour					
Per Court		Taxable	\$ 14.09	\$ 1.41	\$ 15.50
Per Court by affiliates		Taxable	\$ 10.45	\$ 1.05	\$ 11.50
Multipurpose room					
Affiliates – per hour		Taxable	\$ 9.55	\$ 0.95	\$ 10.50
Non-affiliates – per hour		Taxable	\$ 16.82	\$ 1.68	\$ 18.50
Meeting room – per session					
Affiliates		Taxable	\$ 9.55	\$ 0.95	\$ 10.50
Latrobe Memorial Hall					
Facility hire fees separately listed					
Stage equipment - per day		Taxable	\$ 113.18	\$ 11.32	\$ 124.50
Stage equipment - per session		Taxable	\$ 37.73	\$ 3.77	\$ 41.50
Piano per day		Taxable	\$ 47.27	\$ 4.73	\$ 52.00
Event board advertising		Taxable	\$ 23.64	\$ 2.36	\$ 26.00
Port Sorell Memorial Hall					
Hourly rate		Taxable	\$ 17.73	\$ 1.77	\$ 19.50
Per day		Taxable	\$ 67.27	\$ 6.73	\$ 74.00
Hire trestle tables – each		Taxable	\$ 7.73	\$ 0.77	\$ 8.50
Hire chairs (per 10)		Taxable	\$ 12.73	\$ 1.27	\$ 14.00
Bells Parade					
Bell's Parade bark hut bbq area or rotunda - per 2 hours, non-commercial event		Taxable	\$ 60.45	\$ 6.05	\$ 66.50
Bell's Parade - bond (refundable)		Taxable if forfeited	\$ 63.00	\$ -	\$ 63.00
Bell's Parade - commercial event			By negotiation		
Hamilton Hub					
Meeting / Activity only: Per hour (minimum 2 hour)		Taxable	\$ 14.09	\$ 1.41	\$ 15.50
Function / Event: Per hour (minimum 4 hour)		Taxable	\$ 28.18	\$ 2.82	\$ 31.00
Meeting Per day		Taxable	\$ 61.36	\$ 6.14	\$ 67.50
Function Event Per Day		Taxable	\$ 145.91	\$ 14.59	\$ 160.50
Latrobe Hydrotherapy Pool - Effective from 1 January 2026					
Individual hire (non-exclusive use)		Taxable	\$ 9.55	\$ 0.95	\$ 10.50
Exclusive usage: Minimum fee - 1-6 people		Taxable	\$ 75.45	\$ 7.55	\$ 83.00
Exclusive usage: Additional fee per person for groups exceeding 6 people		Taxable	\$ 9.55	\$ 0.95	\$ 10.50
Out-of-hours hire by contractor		Taxable	\$ 36.36	\$ 3.64	\$ 40.00
Reimbursement of alarm - call out fee where hirer is at fault		Taxable	\$ 75.00	\$ 7.50	\$ 82.50
MISCELLANEOUS ADMINISTRATION FEES					
Photocopying, black and white – A4 per page/side		Taxable	\$ 0.45	\$ 0.05	\$ 0.50
Photocopying, black and white – A3 per page/side		Taxable	\$ 0.45	\$ 0.05	\$ 0.50
Photocopying, colour - per A4 page/side		Taxable	\$ 0.91	\$ 0.09	\$ 1.00
Photocopying, colour - per A3 page/side		Taxable	\$ 0.91	\$ 0.09	\$ 1.00
Laminating - per page		Taxable	\$ 4.09	\$ 0.41	\$ 4.50
Section 132 - rates certificate (30 fee units)		Exempt	\$ -	\$ 57.30	
Section 337 - Council land information certificate (132.5 fee units)		Exempt	\$ -	\$ 253.08	

Appendix D
Latrobe Council - Schedule of Fees and Charges 2026/2027

	Fee Basis	GST Code	Fee	GST	2026/27 GST Inc
PLANNING FEES					
Development/ Use					
Provision of a certificate for no permit required proposals		Exempt	\$ 202.00	\$ -	\$ 202.00
Signs		Exempt	\$ 280.00	\$ -	\$ 280.00
Minor Residential (Dwelling extensions/outbuildings/associated use & demolitions)		Exempt	\$ 415.00	\$ -	\$ 415.00
Residential – new dwelling		Exempt	\$ 658.00	\$ -	\$ 658.00
Multiple dwelling development – per unit		Exempt	\$ 415.00	\$ -	\$ 415.00
Agricultural shed – Rural resource zone (storage purposes only)		Exempt	\$ 477.00	\$ -	\$ 477.00
Commercial/Industrial – expansion to existing (less than \$50,000) and change of use		Exempt	\$ 798.00	\$ -	\$ 798.00
Commercial/Industrial – minor change of use		Exempt	\$ 311.00	\$ -	\$ 311.00
Minor Commercial/Industrial (up to \$500,000)		Exempt	\$ 1,052.00	\$ -	\$ 1,052.00
Major Commercial/Industrial (Over \$500,000)		Exempt	\$1 per \$1,000 for use or development	\$ -	
Level 2 activity		Exempt	\$ 1,067.00	\$ -	\$ 1,067.00
Visitor accommodation (as per Planning Directive No 6)		Exempt	\$ 250.00	\$ -	\$ 250.00
Retrospective application for unapproved development- 2 x applicable fee		Exempt	2 x applicable fee		
Discretionary applications:					
Notification and assessment costs					
All use and development (including demolition) unless Level 2 activity		Exempt	\$ 441.00	\$ -	\$ 441.00
Level 2 Activity	Cost recovery				Cost recovery
Subdivision					
Application not requiring road development (plus amount per lot below)		Exempt	\$ 881.00	\$ -	\$ 881.00
Application requiring road development (plus amount as per lot as below)		Exempt	\$ 1,140.00	\$ -	\$ 1,140.00
Services areas - per lot		Exempt	\$ 80.00	\$ -	\$ 80.00
Non-serviced areas – per lot		Exempt	\$ 239.00	\$ -	\$ 239.00
Engineering assessment fee – plus \$125 per lot		Exempt	\$ 575.00	\$ -	\$ 575.00
Administration fees					
Use of corporate seal and Part V agreements		Exempt	\$ 326.50	\$ -	\$ 326.50
Petition to amend sealed plan (plus cost recovery where a hearing is required)		Exempt	\$ 326.50	\$ -	\$ 326.50
Adhesion orders and amendments to sealed plans		Exempt	\$ 238.50	\$ -	\$ 238.50
Landscape and pavement bond - per square metre of site area or 100% of estimated cost (minimum of \$2,200)		Taxable if forfeited	\$ 67.50	\$ -	\$ 67.50
Amendment of permit		Exempt	\$ 233.00	\$ -	\$ 233.00
Amendment of permit - subdivision		Exempt	\$ 388.50	\$ -	\$ 388.50
Extension of permit		Exempt	\$ 233.00	\$ -	\$ 233.00
Payment in lieu of parking provision – per space		Exempt	\$ 8,049.50	\$ -	\$ 8,049.50
Strata Development administration fees					
Certificate of approval, amendment, consolidation or cancellation of stratum plan		Exempt	\$ 326.50	\$ -	\$ 326.50
Certificate of approval, amendment, consolidation of stratum plan with engineering referral		Exempt	\$ 497.50	\$ -	\$ 497.50
Certificate of approval staged development scheme		Exempt	\$ 559.50	\$ -	\$ 559.50
Variation to staged development scheme		Exempt	\$ 481.50	\$ -	\$ 481.50
Planning Scheme Amendments					
Assessment by Council per application (not including Tasmanian Planning Commission lodgement fee and notification costs)		Exempt	\$ 4,500.00	\$ -	\$ 4,500.00

Appendix D

Latrobe Council - Schedule of Fees and Charges 2026/2027

	Fee Basis	GST Code	Fee	GST	2026/27 GST Inc
TRANSFER STATION - PORT SORELL					
General or green waste					
up to 0.5m3	m3	Taxable	\$ 21.82	\$ 2.18	\$ 24.00
0.5m3 to 1.5m3	m3	Taxable	\$ 29.09	\$ 2.91	\$ 32.00
1.5m3 to 2m3	m3	Taxable	\$ 38.64	\$ 3.86	\$ 42.50
Over 2m3 – per m3	Per m3	Taxable	\$ 30.91	\$ 3.09	\$ 34.00
Cardboard					
Up to 1m3	m3	Taxable	\$ 11.36	\$ 1.14	\$ 12.50
Over 1m3 - per m3	m3	Taxable	\$ 11.36	\$ 1.14	\$ 12.50
Tyres					
Car or motorcycle	Per unit	Taxable	\$ 12.27	\$ 1.23	\$ 13.50
Car or motorcycle (with rim)	Per unit	Taxable	\$ 22.73	\$ 2.27	\$ 25.00
4WD and light truck up to 9.5t GVM	Per unit	Taxable	\$ 21.82	\$ 2.18	\$ 24.00
4WD and light truck up to 9.5t GVM (with rim)	Per unit	Taxable	\$ 45.00	\$ 4.50	\$ 49.50
Truck	Per unit	Taxable	\$ 34.09	\$ 3.41	\$ 37.50
<i>Tractor and earthmoving tyres not accepted</i>					
Other					
Steel including motor vehicle bodies	No charge		No charge		No charge
Clean fill – per m3	m3	Taxable	\$ 35.00	\$ 3.50	\$ 38.50
Mattresses	Per unit	Taxable	\$ 37.73	\$ 3.77	\$ 41.50
Waste oil	Per litre	Taxable	\$ 1.20	\$ 0.12	\$ 1.32
Sale of recycled material					
Crushed concrete - per m3	m3	Taxable	\$ 28.18	\$ 2.82	\$ 31.00
Sale of clean fill - per m3	m3	Taxable	\$ 37.73	\$ 3.77	\$ 41.50
Sale of mulched ground cover material - per m3	m3	Taxable	\$ 37.73	\$ 3.77	\$ 41.50
OTHER					
Private Works		Taxable	Full cost recovery plus administration fee		

Appendix D

Latrobe Council - Schedule of Fees and Charges 2026/2027

Latrobe Memorial Hall				26/27 Fee*	
Bond (refundable)	Damage	Meeting / Activity only - low risk		Nil	
		Function / Event (no alcohol) – medium risk		\$186	
		Function / Event (alcohol sold or consumed) – high risk		\$482	
	Key deposit			\$31	
Hire Charge (per booking)	Hall only	Meeting / Activity only	Per hour (minimum 2 hour)	\$21	
			Per day	\$104	
		Function / Event	Per hour (minimum 4 hour)	\$33	
			Per day	\$212	
	Ancillary Room(s)	Meeting / Activity only	Per hour (minimum 2 hour)	\$11	
			Per day	\$67	
		Function / Event	Per hour (minimum 4 hour)	\$28	
			Per day	\$166	
	Kitchen	Per hour (minimum 2 hour)	\$16		
		Per day	\$98		
	Entire facility	Per hour (minimum 2 hour)	\$93		
		Per day	\$425		
	Pre-event setup – day or night before		Per hour	\$41	
	Public Liability Insurance		Meeting / low risk activity only		\$7
			Function / Event (no alcohol) / medium risk activity		\$21
			Function / Event (alcohol sold or consumed) / high risk activity		\$62
Cancellation Fee		Less than 14 days' notice		Equal to hire fee	
		Less than 24 hours		Equal to bond (damage)	
Remissions		Not for profit, local community groups		50% discount on hire charge	

* GST included in all hire charges

Appendix E - Rates Resolution 2026/2027

That in accordance with the provisions of Part 9 of the *Local Government Act 1993*, (“the Act”) and the *Fire Service Act 1979*, the following Rates and Charges are made for the period 1 July 2026 to 30 June 2027:

1. DEFINITIONS

- 1.1 “AAV” means the assessed annual value as defined in the Act.
- 1.2 “general land” has the same meaning as it does in the Fire Service Act, 1979.
- 1.3 “land” means a parcel of land within the Latrobe Council municipal area which is shown as being separately assessed in the valuation list.
- 1.4 “valuation list” means a valuation list as defined in the Valuation of Land Act 2001 (as amended).
- 1.5 The singular includes the plural and the plural includes the singular.

2. EXEMPTIONS

The exemptions provided in Section 87 (1), Section 93 (4) and Section 94 (4) of the Act apply.

3. RATES AND CHARGES

3.1 That pursuant to Section 90 of the Local Government Act, 1993 Council makes the following **General Rate** on all rateable land (excluding land which is exempt pursuant to the provision of Section 87) within the municipal area of Latrobe of 5.2795 cents in the dollar on the AAV of the land, with a minimum payable in respect of that rate of \$409.

(a) Pursuant to Section 107, by reason of the use or predominant use of any land, or the non-use of any land, Council declares by absolute majority that the **General Rate shall be varied** as follows:

- i) Land used for primary production purposes a General Rate of 5.2795 cents in the dollar on the AAV of the land with a minimum payable in respect of that rate of \$427;
- ii) Land used for industrial or commercial purposes a General Rate of 7.9192 cents in the dollar on the AAV of the land with a minimum payable in respect of that rate of \$774;
- iii) Land used for utility/public purposes a General Rate of 7.9192 cents in the dollar on the AAV of the land with a minimum payable in respect of that rate of \$409.

3.2 Pursuant to Section 88A of the Act, Council by absolute majority, sets a maximum percentage increase in the General Rate in respect of the entirety of all rateable land (except land which is separately assessed

Appendix E - Rates Resolution 2026/2027

and is predominantly used for residential purposes) within the municipal area and fixes the condition which applies in order for a ratepayer to qualify for the maximum percentage increase as follows;

- (a) the maximum percentage increase is 15%; and
- (b) the maximum percentage increase does not apply where rateable land was the subject of a supplementary valuation pursuant to the Valuation of Land Act 2001 at any time since 1 July 2025.

3.3 Pursuant to Section 88A of the Act, Council by absolute majority, sets a maximum percentage increase in the General Rate in respect of the entirety of all rateable land which is separately assessed and is used predominantly for residential purposes within the municipal area and fixes the condition which applies in order for a ratepayer to qualify for the maximum percentage increase as follows:

- (a) the maximum percentage increase is 5.8%; and
- (b) the maximum percentage increase does not apply where rateable land was the subject of a supplementary valuation pursuant to the Valuation of Land Act 2001 at any time since 1 July 2025.

3.4 Pursuant to Section 94 Council makes a **Kerbside Collection Service Charge** in respect of all lands to which Council makes available a kerbside waste removal service of:

- (a) \$430.86 for one 140 litre mobile garbage bin, one 240 litre recycle bin and one 240 litre FOGO bin,
- (b) \$449.20 for one 240 litre mobile garbage bin, one 240 litre recycle bin and one 240 litre FOGO bin

3.5 Pursuant to section 94 of the Local Government Act 1993, the Council makes the following service charge for all rateable land within the municipal area (including land which is otherwise exempt from rates pursuant to section 87, but excluding land owned by the Crown to which Council does not supply the following service) for the period from 1 July 2026 to 30 June 2027:

- (a) A **Waste Transfer Station Charge** of \$189.20

3.6 Pursuant to Section 93A Council makes a **Fire Service Rate** which the Council declares by an absolute majority to be varied as follows:

- (a) 0.2683 cents in the dollar of the AAV for land within the Latrobe and Port Sorell Volunteer Brigade Rating District with a minimum payable in respect of that rate of \$52; and

Appendix E - Rates Resolution 2026/2027

- (b) 0.2549 cents in the dollar of the AAV for general land with a minimum payable in respect of that rate of \$52.

4. PAYMENT OPTIONS

4.1 All rates and charges made by the preceding clauses are payable by either:

- (1) one sum due to be paid on or before the 31 August 2026; or
- (2) four instalments which must be of approximately equal amounts or in any other combination where the instalment amounts are paid before their due date.

Due dates for instalments shall be as follows:

- (a) a first instalment on or before 31 August 2026;
- (b) a second instalment on or before 31 October 2026;
- (c) a third instalment on or before 28 February 2027;
- (d) a fourth instalment on or before 30 April 2027.

4.2 If a ratepayer fails to pay any instalment within 21 days of the date on which rates are due, the ratepayer is to immediately pay the full amount of the unpaid rates and charges for the financial year.

.

5. SUPPLEMENTARY RATES

- (1) If a supplementary valuation is made of any land prior to 30 June 2027 the General Manager may at his discretion, adjust the amount payable in respect of any rate for that land for that financial year.
- (2) If a rate notice is issued by the General Manager under clause 5(1), the amount shown as payable on that notice is due to be paid within 30 days of the date on which that notice issued.