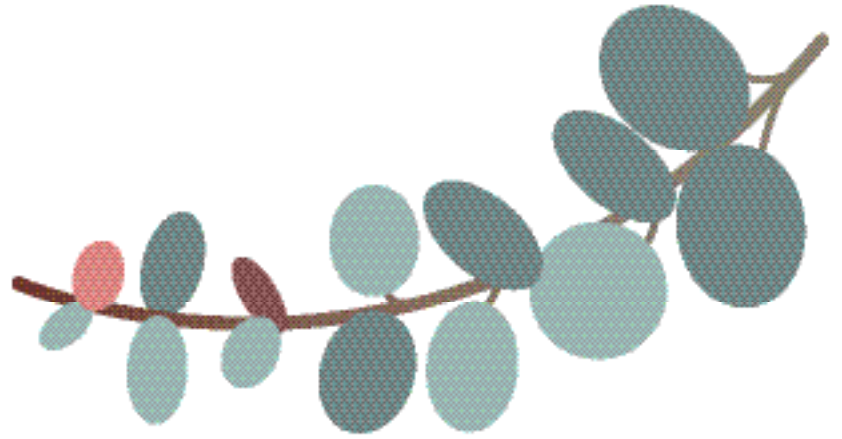


SOUTH GIPPSLAND SHIRE COUNCIL

# Annual Budget 2024/25



*South Gippsland*  
Shire Council



## *Acknowledgement of Country*

*We acknowledge the Bunurong and Gunaikurnai people as the Traditional Custodians of South Gippsland and pay respect to their Elders, past, present, and future, for they hold the memories, traditions, culture, and hopes of Aboriginal and Torres Strait Islander people of Australia.*

# Purpose of this document

The Proposed Budget provides an overview of planned Council activities for the 2024/25 financial year, and forecasts for the following three financial years.



Main Street Korumburra

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# Message from the Mayor

"This document provides a comprehensive overview of Council's operating position and outlines key areas of investment for the year ahead."

## **Cr Clare Williams**

Mayor

South Gippsland Shire Council



I am pleased to present the proposed 2024/25 annual initiatives and supporting budget to the South Gippsland community. This document provides a comprehensive overview of Council's strategic priorities in line with our community Vision and Council Plan, and outlines the key areas of investment for the year ahead to deliver on these strategic plans.

Although one might expect the final budget of this Council term to be extravagant, that's not our approach. Our Council prioritises financial prudence and long-term sustainability. This proposed budget, like its predecessor, is financially responsible and strategically crafted. It sets a steady course for the future, providing a framework for the incoming Council to build upon. While it introduces exciting new initiatives, it also ensures support for essential Council functions.

This year's capital works program is similar in scale to last year and boasts an impressive \$36.3 million dollar in projects that will renew and grow infrastructure in our local community. Additionally, the budget includes a number of new initiatives including:

- An additional \$300,000 for building maintenance. Council has responsibility for a very large portfolio of buildings for community use, which can be difficult to adequately maintain. This proposed additional spend will not fix all of our building maintenance requirements immediately, but will help to close the gap on the maintenance shortfall.
- \$160,000 for roadside drainage maintenance spraying to help to maintain shoulders and drainage and protect road pavement. This is in addition to Council's roadside weed spraying program.
- \$50,000 to establish and implement a Memorandum of Understanding with South Gippsland Land care. This will help to build our land management partnership and assist with weed control and biodiversity initiatives which will support our community and enhance and protect the natural beauty of South Gippsland.
- \$30,000 to support the Live4Life program which provides mental health education and suicide prevention for young people in rural communities.
- \$50,000 to commence the implementation of outcomes from the Coal Creek Strategic Plan, in line with the upcoming decision of Council on Coal Creek's future direction.
- \$60,000 to deliver the Community Leadership Program which will provide participants with an opportunity to learn new skills, grow their leadership abilities, and create positive change in our community.

- \$70,000 to plan for the impacts on our region of the emerging renewable energy industry, and ensure we are well positioned to take advantage of opportunities and mitigate risks from this new industry.

These new initiatives support delivery of the strategic priorities established in partnership with our community in our Council Plan, and were prioritised following many workshops and discussions between Councillors and officers. I am confident that they provide value for residents across South Gippsland and excited to see these initiatives delivered.

In addition to a strong Capital Works program, Council is also working towards the successful completion of initiatives outlined in the four-year Council Plan under the following strategic objectives:

- Connecting People and Places
- Economy and Industry
- Healthy and Engaged Communities
- Leading with Integrity
- Protecting and Enhancing Our Environment
- Sustainable Growth

I am pleased that many initiatives in the Plan have been delivered and others are on-track for delivery later this year.

I would like to take this opportunity to congratulate Councillors and officers for contributing to the development of this year's proposed budget and thank Chief Executive Officer, Kerryn Ellis for guiding the process from start to end. This budget will comprehensively drive Council activity for the remainder of this term and into the next. Thank you.



Cr Clare Williams  
Mayor  
South Gippsland Shire Council

# Message from the CEO

“Later this year, Local Government elections will be held across Victoria to elect the community representatives who will lead Council for the next four years. Setting up new, or returning Councillors, for the best chance of success is an important undertaking which our organisation takes very seriously.”

**Kerryn Ellis**

Chief Executive Officer

South Gippsland Shire Council



The preparation of an annual budget requires a significant time investment and I would like to commend Councillors and officers for their work developing this important strategic document together. This is the final annual budget for this Council term and once again, it has required careful navigation, collaboration and deliberation. When the Council was elected in 2021, Councillors undertook significant engagement with the South Gippsland community to develop the Community Vision and Council Plan for this term of Council. I am proud to report that the priorities established in those plans are now well progressed, and are again supported in this year's proposed annual initiatives and supporting budget.

The economic landscape facing Council remains challenging and fraught with uncertainty. Interest rates, the cost of living and building costs all remain high and Council is faced with the pressure of needing to deliver more with less, within a rate capped environment. This financial year the rate cap is 2.75 per cent, which is well below CPI and inadequate to offset rising costs and the cost shift from state to local government that has become increasingly prevalent over the years. Put simply, Council is taking on more services and maintaining more infrastructure at a cost that is not sustainable in the long-term.

We are also acutely aware that Council is not alone in feeling a financial pinch. The challenges experienced by our organisation are also experienced by our residents and this was considered at all stages during the development of the proposed annual budget.

However, it's not all doom and gloom. In fact, despite the challenges, the financial future outlined in this document is overwhelmingly positive. This 2024/25 annual budget shows a combined income of \$94.323M and a underlying surplus of \$4.775M. This places Council in a strong financial position moving forward.

Council is also looking for ways to secure additional funding and project support, through strong advocacy to the Australian and Victorian Governments. This has resulted in significant success including Council securing \$15.599M in grant revenue for upcoming projects.

The list of projects fully or partially funded with grant support that are expected to be completed in 2024/25 include:

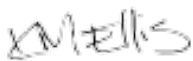
- Korumburra Streetscape
- Railway Precinct Revitalisation Project
- Meeniyan Community Hub
- Korumburra Showgrounds Changerooms
- North Poowong Road

These grant-supported projects will be delivered as part of Council's annual capital works program, and together create an exciting list of new or renewed assets for South Gippsland.

Later this year, Local Government elections will be held across Victoria to elect the community representatives who will lead Council for the next four years. Setting up new, or returning Councillors, for the best chance of success is an important undertaking which our organisation takes very seriously. Creating solid foundations is key and this budget and the accompanying Long-Term Financial Plan are two important documents that will help achieve this objective.

To conclude, I would like to take this opportunity to thank Councillors for their leadership in developing the budget before you, and also for their ongoing engagement with our community. This Council has elevated the importance of community engagement, and their commitment has resulted in high levels of community participation of which we are very thankful.

The more feedback we receive, the better chance Council has of ensuring budgets, strategies and services meet community expectations.



Kerry Ellis  
Chief Executive Officer  
South Gippsland Shire Council





## Budget Overview

1

The 2024/25 Budget forms an integral part of Council's Integrated Planning and Reporting Framework as it supports the Council Plan and implements strategies from the Community Vision 2040. The Budget outlines how resources will be allocated across initiatives, programs, services and capital works, as well as financing and debt redemption/servicing. It also provides a comprehensive outline of income derived from rates, grants, contributions and user fees and fines.

## Operating Result

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change Fav/(Unfav) \$'000
Total income	77,179	94,323	17,144
Total expense	76,942	72,679	4,263
<b>Surplus (deficit) for the year</b>	<b>237</b>	<b>21,644</b>	<b>21,407</b>
<b>Less non-operating income and expenditure</b>			
Grants capital (non-recurrent)	10,753	15,599	4,846
Non-monetary contributions	431	441	10
Capital contributions other sources	0	829	829
<b>Adjusted underlying surplus (deficit)</b>	<b>(10,947)</b>	<b>4,775</b>	<b>15,722</b>

The adjusted underlying result is the net surplus or deficit for the year adjusted for non-recurrent capital grants, non-monetary contributions and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by capital income items which can mask the operating result.

The adjusted underlying result for 2024/25 is a surplus of \$4.775 million.



# Property Revaluations and the Rate Rise

The following table highlights that overall the value of properties across South Gippsland have increased by 1.12 per cent from the 2023/24 valuations, with the most significant movements including an increase to Industrial and a decrease to Vacant other.

Type of Class of Land	Budget 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	Change %
General / Residential	9,865,433	9,672,628	(192,805)	(1.95%)
Industrial	320,462	354,397	33,935	10.59%
Commercial	422,043	425,869	3,826	0.91%
Farm	6,318,048	6,742,762	424,714	6.72%
Vacant Rural	57,727	53,936	(3,791)	(6.57%)
Vacant other	380,220	321,745	(58,475)	(15.38%)
Cultural and Recreational	11,505	11,680	175	1.52%
<b>Total value of land</b>	<b>17,375,438</b>	<b>17,583,017</b>	<b>207,579</b>	<b>1.19%</b>

Average rates in 2024/25 will increase by 2.75 per cent in-line with the rate cap set by the Victorian Government under the *Fair Go Rates System*. It is important for residents to understand these two matters are quite independent of each other. The rate cap is applied to the total rates that Council can raise and not to individual properties. A resident's rate bill may vary by more or less than the rate cap due to the relative property valuation, the type of property it is and also the waste charge.

The objective of the differential rates is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. Council has chosen to define the categories of land to which each differential rate applies by referencing the Australian Valuation Property Classification Code (AVPCC) that is allocated to it in accordance with the *Valuation of Land Act 1960*. South Gippsland Shire Council's *Revenue and Rating Plan 2022-2026* provides the medium-term plan for how Council will generate income to deliver on the Council Plan programs and services and capital works commitments over the four-year period.

The following differential rates are included in the 2024/25 Budget:

Type of Class of Land	2023/24 Rates in \$/CIV	% to General Rate
General / Residential	0.292929	100%
Industrial	0.307575	105%
Commercial	0.307575	105%
Farm	0.205050	70%
Vacant Rural	0.205050	70%
Vacant other	0.585857	200%
Cultural and Recreational	0.146464	50%

## **Key information is provided below comparing 2023/24 Forecast to the 2024/25 Budget:**

### **1. Rates and Charges**

Total revenue from rates and charges is projected to be \$52.179 million, which incorporates an average rate increase of 2.75 per cent. The State Government decision to set the rate cap at a level lower to the Consumer Price Index (CPI) was to ease the burden on cost of living pressures faced by rate payers. This does, however, prove a challenge for Local Governments to deliver services and capital works for our communities as many costs are increasing at a rate higher than CPI.

Council has not elected to apply to the Essential Services Commission (ESC) for a variation.

### **2. Financial Position**

The financial position is expected to improve with net assets (net worth) to increase by \$21.644 million to \$810.888 million during 2024/25. Working capital is an indicator of Council's ability to meet its financial obligations as and when they fall due (being current assets as a percentage of current liabilities). The four years of the Budget are over 100 per cent, which indicates that Council has more cash and liquid assets than short-term liabilities.

### **3. Operating Result**

The expected operating result for the 2024/25 year is a surplus of \$21.644 million, which is an increase of \$21.407 million from the 2023/24 forecasted result. This is mainly due to increased operating grants, which is a result of the Federal Government's decision to pay 100 per cent of the 2023/24 annual Victorian Grants Commission payment in 2022/23. Furthermore, additional storm grant funding is budgeted in 2024/25. This is different to the adjusted underlying result for 2024/25 which is a surplus of \$4.775 million. This is adjusted for non-recurrent operating grants, non-recurrent capital grants, non-monetary contributions and capital contributions from other sources.

### **4. Financial Sustainability**

This Budget has been prepared for the four-year period ending 30 June 2028. The Budget is in turn set within the Financial Plan to assist Council to adopt a budget within a longer-term financial framework.

The key objective of the Financial Plan is financial sustainability in the medium to long-term.

The adjusted underlying result, which is a measure of financial sustainability, shows a surplus over the term of the Budget.

### **5. Cash and Investments**

Cash and investments are expected to decrease by \$0.233 million during the year to \$25.223 million as at 30 June 2025.

### **6. Capital Works**

The \$36.327 million capital works program is funded by:

- \$19.963 million in grants and contributions;
- \$3.150 million in borrowings;
- \$13.214 million in Council cash; and
- includes \$5.34 million of carry forward projects from 2023/24

## Budget influences (internal and external)

This section sets out the key budget influences arising from the internal and external environment within which Council operates.

### Costs rising higher than income

Melbourne's CPI increased by 4.1 per cent in the 12 months between December 2022 to December 2023. South Gippsland Shire Council's main source of revenue is Rates and Charges (55 per cent). The capping of rates income at 3.5 per cent in the 2023/24 financial year and 2.75 per cent for 2024/25 is indeed proving challenging for the sector to continue delivering services for the community with costs increasing at a much faster rate than income.

### Challenges Relating to Infrastructure Programs

The ability of Council to deliver our capital works program at the budgeted cost is an issue that is being encountered sector-wide. Unprecedented levels of State and Federal infrastructure programs coupled with international supply chain shortages has led to local shortages in responses to tender for projects, longer lead times and rapid cost escalation. This is not only a short-term issue to be managed within an annual budget, it also greatly affects Council's ability to plan for our longer-term forward-looking infrastructure program.



Fresh Produce

**The four years represented within the Budget are 2024/25 through to 2027/28. In preparing the 2024/25 Budget, a number of external influences have been taken into consideration. These are outlined below:**

#### **Capital Grant Funding**

Capital grant opportunities arise continually throughout the year and may vary substantially year-on-year.

#### **Cost Shifting**

This occurs where Local Government provides a service to the community on behalf of the State and/or Federal Government. Over time, the funds received by local government do not increase in line with real cost increases, such as school crossing or planning services, resulting in a further reliance on rate revenue to meet service delivery expectations.

#### **Development Contributions**

The rate of growth and flow of development contributions income depends on land sales and the desire of developers to construct new developments within the municipality.

#### **Financial Assistance Grants**

The largest source of Government funding to Council is through the annual Victorian Local Government Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grant.

#### **Rate Cap**

The Victorian Government imposed rate cap is well below Consumer Price Index which is creating challenges for Council in relation to future financial sustainability. It is estimated that local government has gone back by 30 per cent compared to CPI since the introduction of the rate cap.

#### **Superannuation**

Compulsory employer contributions for superannuation will increase to 11.5 per cent in July 2024 (0.5 per cent rise on 2023/24). Further increases which have been legislated (up to 12 per cent on 1 July 2025 and onwards) are also included in forward-looking budgets.

#### **Supplementary Rates**

Supplementary rates are additional rates received after the budget is adopted each year, for the part of the year when a property further increases in value (e.g. due to improvements made or change in land class) or new residents become assessable. Importantly, supplementary rates recognise that new residents require services on the day they move into the Shire and Council is committed to providing these. Supplementary rates income is based on historical and forecast data and is set at anticipated levels.

#### **Waste Disposal Costs**

The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfill sites. Waste disposal costs are also impacted by industry changes such as increasing EPA landfill levies and negotiation of contracts e.g. recycling, sorting and acceptance. In December 2023 the Minister for Local Government issued *Good Practice Guidelines for Service Rates and Charges* in relation to the calculation of the waste services charges. This budget continues to comply with these guidelines, as in previous years.





Toora Wind Turbines

## Key dates for the budget process

- The Proposed 2024/25 Budget submitted to Council for 'in principle' endorsement to seek community feedback at the 17 April 2024 Council Meeting;
- The Proposed 2024/25 Budget available for community feedback from 18 April 2024 to 5 May 2024;
- Community feedback considered; and
- Final 2024/25 Budget – incorporating amendments resulting from community feedback as required – presented to Council for adoption at the 26 June 2024 Council Meeting.

## Link to the Integrated Planning and Reporting Framework

# 2

South Gippsland Shire Council has developed a robust planning framework that establishes a business plan for each department. The Department Plans contribute to the achievement of the Council Plan and the Budget provides the resources to deliver these Plans.

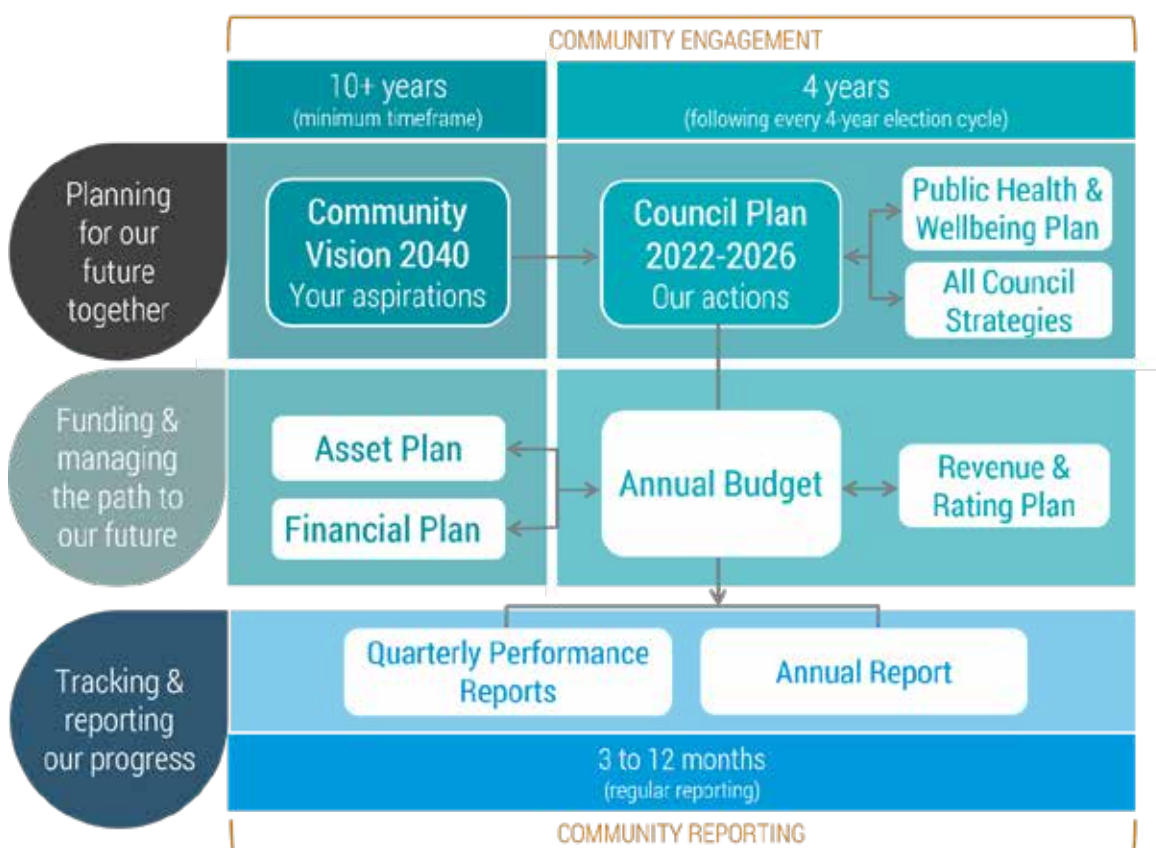
This section outlines the department services, the budgets that resource them and their linkages to the Council Plan strategic objectives.

### 1.1.1 Legislative planning and accountability framework

The Integrated Planning and Reporting Framework guides the Council in identifying community needs and aspirations over the long-term through the Community Vision and Financial Plan, the medium-term through the Council Plan, Workforce Plan, and Revenue and Rating Plan, and short-term through the Department Plans and Budget. Council holds itself accountable through the Organisational and Financial Performance Reports and the Annual Report.

The Budget is a rolling four-year plan that outlines the financial and non-financial resources that Council requires to achieve the strategic objectives described in the Council Plan. The diagram below depicts the Integrated Planning and Reporting Framework that applies to Local Government in Victoria. At each stage of the Framework there are opportunities for community involvement.

Figure 1. Council's Strategic Planning and Reporting Framework





### 1.1.2 Key Planning Considerations

Council has a legal obligation to provide certain services including animal management, local roads, food safety and statutory planning. Council also offers many services that are not legally mandated, but are provided to meet a range of needs and expectations of the community that may otherwise not be available within the Shire. Services such as footpaths and trails, sporting facilities, libraries, open space, environment protection, economic support to businesses, children and family support services and community safety, along with many others, have all been introduced over time in line with community needs and expectations.

As community needs change, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. Council has completed a number of service reviews, and has made a commitment in the Council Plan to continue this program of reviews; engaging the community and service users in decisions that affect them. This engagement helps Council to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works. The combination of all of these various services and plans informs the content within the Budget.



Council's Road Crew

## 1.2 Our Council Vision

We care deeply about our people, the land and future of South Gippsland.

Our vision is to support the whole Shire in creating economic, environmental and social prosperity for this and future generations.

## 1.3 Our Values

- Community and Outward Focused.
- Accountable.
- Respectful.
- Proactive.
- Acting in the interests of the whole Shire.

## 1.3 Council Plan Strategic Objectives

The 2022-2026 Council Plan outlines the following:

- Council objectives represents the strategic direction for the next four years to achieve Council's Community Vision by 2040.
- Council priorities describes the goals that the plan seeks to achieve and how we will fulfil our objectives.
- Major initiatives are critical pieces of work that will deliver on our objectives and priorities.
- Indicators define how we will measure success to confirm achievement of our objectives, priorities and indicators.

The 2022-2026 Council Plan has developed the following six strategic objectives:

**Connecting our People and Places**

.....  
**Economy and Industry**

.....  
**Healthy and Engaged Communities**

.....  
**Leading and Integrity**

.....  
**Protecting and Enhancing our Environment**

.....  
**Sustainable Growth**

Strategic Objective	Statement
Connecting our People and Places	<p>Improving the safety and condition of our sealed and gravel road networks and connectivity for residents and basic services is a major community and Council priority.</p> <p>We commit to continuous safety improvement in our road management, planning and processes, and a commitment to advocacy for public and community transport options and Shire wide digital connectivity.</p>
Economy and Industry	<p>The next four years are a time of change and growth for South Gippsland. We see this as an opportunity to define who we are and grow our economy, and to welcome innovation and investment in our key industries; agriculture, tourism and the arts.</p> <p>Farming is our economic backbone and we will actively encourage investment, partnership and new business aligned with our core rural and environmental values.</p> <p>We see the arts and tourism as a way to share our story, to welcome newcomers and support economic growth, whilst communicating and protecting what's special about our environment and way of life.</p> <p>We understand the need to act now for future generations to contribute to our long-term viability, so we will focus on providing more reasons for young people to stay, study, work and invest in South Gippsland.</p>
Healthy and Engaged Communities	<p>Our vision for South Gippsland is to be a place where our communities have a strong sense of belonging and purpose, where neighbours know each other, and new ideas are welcomed and encouraged.</p> <p>A place where everyone has the opportunity to live a physically, socially and culturally active life. Our communities know what they need, we are not a one size fits all municipality.</p> <p>Council will continue to invest in people, developing community leadership and partnering in community plans and initiatives that tackle the many different challenges that come with population and demographic change.</p> <p>We acknowledge that volunteers play an important role in our community and we are committed to celebrating and supporting them.</p> <p>We aim to create and encourage more all-ability, vibrant and engaging places to meet and undertake recreational and social activities. We will support and promote inclusive sporting, cultural and social activities recognising these activities as key to our success in building healthy communities.</p>
Leading with Integrity	<p>Over the next four years, we will endeavor to always lead with integrity, care, good governance and accountability. Council will be outward focused and engage regularly and genuinely with our community.</p> <p>We recognise trust between Council and the community was broken, and that it's our job to earn that trust back, and to do that we first must be trustworthy. We will not always get everything right but promise to always look for continuous improvement in the way we do things, to listen to your problems and ideas, to answer your questions and genuinely engage with you around the challenges ahead in these uncertain times.</p> <p>Council will provide and promote community leadership, investing in our people and the people of South Gippsland. We are a new Council, this is a new relationship, our firm commitment is that we will listen to learn, and act with integrity.</p> <p>We hope you join us.</p>

Strategic Objective	Statement
Protecting and Enhancing our Environment	<p>Agriculture, bushland, residential and tourism can thrive side by side. South Gippslanders will leave a legacy of a healthier integrated environment for future generations.</p> <p>Council will proactively work with landholders and land management agencies in preparing for changes in weather patterns, extreme storms, flooding and coastal erosion and the impacts of climate change.</p> <p>Our aim is to support appropriate regeneration and revegetation initiatives and the development of bio-link corridors, particularly around our waterways, and acknowledge the importance of protecting our agricultural land's bio-security, whilst expanding biodiversity. We will do this with community partnerships, planning controls and weed and feral pest management education, and support for those who farm our lands.</p> <p>Over the next four years, we will reduce landfill across the Shire via our circular waste strategy. In our own organisation, we are setting a target of reducing our emissions through energy and waste efficiency measures.</p> <p>We will also drive change toward improved consumer behaviour of all in our Shire, through a 'buy less' campaign whilst also encouraging residents to reduce, reuse and recycle.</p>
Sustainable Growth	<p>Regional Australia is going through unprecedented growth and demographic change and Council plays an important role in advocacy across all levels of government to attract funding and implement planning controls that ensure South Gippsland's growth is socially, environmentally and economically sustainable.</p> <p>The unique environmental values and cultural heritage of our 28 towns, villages and hamlets are a drawcard to the region. We will protect the visual character of our landscapes and streetscapes via community plans, land-use reviews, environmental assessments and township design frameworks.</p> <p>Council will plan for sustainable growth with an appropriate mix of residential properties, farming and lifestyle, industrial and commercial properties, encouraging affordable housing projects, options for aged and health care, and suitable investment in services, transport, childcare and open space.</p> <p>We value local knowledge, history and experience, and are committed to including the community in conversations around important change decisions and processes. We will consider the environmental and cultural impacts of growth and land use change in our actions and decision making.</p>

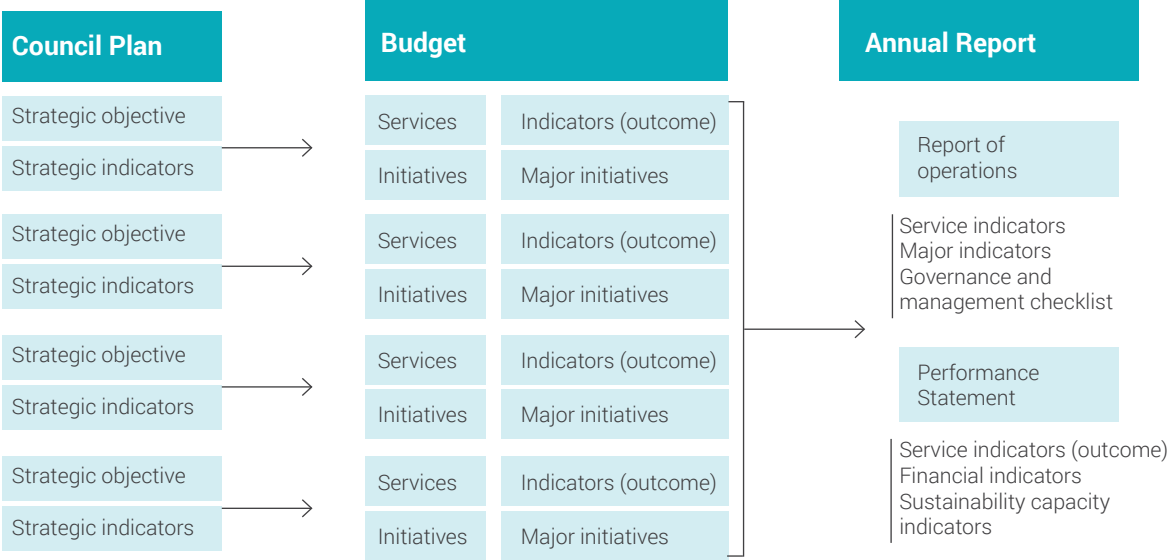


Rolling Hills of South Gippsland

# Services and service performance indicators

3

The 2024/25 Budget forms an integral part of Council’s Integrated Planning and Reporting Framework as it supports the Council Plan and implements strategies from the Community Vision 2040. The Budget outlines how resources will be allocated across initiatives, programs, services and capital works, as well as financing and debt redemption/servicing. It also provides a comprehensive outline of income derived from rates, grants, contributions and user fees and fines.



Source: Department of Jobs, Precincts and Regions



## Council Plan Theme:

# Connecting our People and Places

### PRIORITIES

- Continuously improve our road maintenance processes and community feedback mechanisms.
- Prioritise safety black-spots with advocacy for appropriate speed limits, signage and traffic calming measures.
- Advocate for improved regional connections and improved maintenance of the infrastructure.
- Enhance the network of trails and footpaths to improve pedestrian accessibility and flow to create all-ability connections between towns, tourism sites, health services and within local neighbourhoods.
- Plan and advocate for public and community transport solutions to connect residents to our larger service towns and health services.
- Advocate for whole of Shire digital telecommunications coverage and emergency backup planning.





## 2.1 Strategic Objective - Connecting our People and Places

### Services Funded

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Infrastructure Planning	The Infrastructure Planning Department is responsible for the planning and managing of Council Assets to enable Council services to be delivered in an effective and efficient manner. This also encompasses waste management services, sustainability services, and sport and recreation.	<i>Inc</i>	3,619	3,682	3,786
		<i>Exp</i>	11,189	12,412	12,827
		<i>Surplus / (deficit)</i>	(7,571)	(8,730)	(9,041)
Infrastructure Delivery	The Infrastructure Delivery Department delivers Council's civil and building capital works program, building maintenance programs, and community infrastructure works. This includes the delivery of associated services such as civil design, building maintenance, and oversight of engineering for developments in accordance with the service levels for development referrals.	<i>Inc</i>	180	126	111
		<i>Exp</i>	3,364	3,984	4,439
		<i>Surplus / (deficit)</i>	(3,184)	(3,858)	(4,328)
Infrastructure Maintenance	The Infrastructure Maintenance Department provides a safe and trafficable road network by maintaining Council's roads and associated road infrastructure asset network as per Council's relevant Asset Management Plans and adopted Road Management Plan. The network of assets includes unsealed and sealed roads, drainage, stormwater, bridges, culverts, footpaths, gabion, and rock-wall formations. The department delivers part of the Capital Works Program, including the Fleet and Plant Replacement Program.	<i>Inc</i>	292	283	287
		<i>Exp</i>	9,990	10,545	10,454
		<i>Surplus / (deficit)</i>	(9,698)	(10,263)	(10,168)
	The rapid response and afterhours call out service to ensure the safety of Council's roads and associated road infrastructure asset, sits within this department. The Operational support and Plant and Fleet teams also supports the Open Space and Environment Department.				

## How we Measure our Success

Indicator	Target or desired trend	Level of influence
Percentage of sealed road rehabilitation program delivered	Maintain or Increase	Moderate
Percentage of reseal program delivered	Maintain or Increase	Moderate
Percentage of footpath extension program delivered	Maintain or Increase	Moderate
Percentage of sealed local roads that are below the renewal intervention level set by Council and do not require renewal <i>[Number of kilometres of sealed local roads below the renewal intervention level set by Council/Number of kilometres of sealed local roads]</i>	Maintain or Increase  *LGPRF Indicator	Moderate
Satisfaction with sealed local roads <i>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</i>	Maintain or Increase  *LGPRF Indicator	Moderate

\* LGPRF Indicator: Local Government Performance Reporting Framework by Councils

## 2024/25 Major Initiatives

Initiative	Council's Role
Continue developing designs for sealing priority gravel roads	Deliver
Increased Allocation for Building Maintenance	Deliver
Roadside Drainage Maintenance Spraying Program	Deliver

## Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Roads	Sealed local roads maintained to condition standards	100%	95%	95%

\* refer to table at end of section 2.7 for information on the calculation of Service Performance Outcome Indicators

## Council Plan Theme: Economy and Industry

### PRIORITIES

- Support agriculture, food and fibre production to remain a competitive and significant contributor to our local and national economy.
- Strengthen economic resilience and encourage innovation to build the economy of the future.
- Enhance and diversify the visitor experience through investment attraction, product development, strategic branding, and marketing.
- Ensure land use planning and economic development are aligned to facilitate appropriate business investment, particularly in areas zoned for commercial, industrial, farming and rural activity zones.
- Implement our Economic Development, Visitor Economy and Art, Culture and Creative Industries strategies to strengthen our economic output, jobs and creative industries.
- Provide career pathways through Council supported scholarships, traineeships and apprenticeships, mentoring programs and work experience.
- Encourage commercial opportunities for improved visitor accommodation, encouraging tourists to visit and remain longer in our region.
- Partner with youth, education providers and industry to facilitate education and employment pathways.



## 2.2 Strategic Objective - Economy and Industry

### Services Funded

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Future Communities Management	The Future Communities Management provides services including:	<i>Inc</i>	-	-	-
	- Community, Customer and Visitor	<i>Exp</i>	371	404	340
	- Planning and Building Services	<i>Surplus/ (deficit)</i>	(371)	(404)	(340)
	- Community Health & Safety				
Community, Customer and Visitor	The Community, Customer and Visitor Department provides a wide variety of community-focused services that lead Council's functions in community strengthening, tourism, events, advocacy, arts and culture and social planning.	<i>Inc</i>	1,602	324	210
		<i>Exp</i>	6,165	4,414	3,770
		<i>Surplus/ (deficit)</i>	(4,562)	(4,090)	(3,560)

### How we Measure our Success

Indicator	Target or desired trend	Level of influence
Percentage change in economic output <i>[Measure of the Gross Revenue of businesses of all industry sectors in South Gippsland]</i>	Increase	Low
Percentage change in Gross Regional Product <i>[Measure of all goods and services produced within the Shire]</i>	Increase	Low
Percentage change in employment rates within the Shire	Increase	Low
Percentage change in in-bound investment	Increase	Low
Number of businesses within the Shire <i>[Number of businesses in the Shire as measured by the Australian Business Register]</i>	Increase	Low



## 2024/25 Major Initiatives

Initiative	Council's Role
Plan for and support our community to maximise the benefits of the emerging renewable energy industry, through continuation of the fixed term Renewable Energy Development Officer for 2024/2025	Deliver
Implement the annual action plans of the 2021 –2031 Visitor Economy Strategy and the 2022-2031 Great Southern Rail Trail Visitor Experience and Marketing Plan	Deliver
Implement the annual actions of the Arts, Culture and Creative Industries Strategy	Deliver
Implement the annual action plan of the 2021 –2031 Economic Development Strategy	Deliver



South Gippsland Sunsets

## Council Plan Theme:

# Healthy and Engaged Communities

### PRIORITIES

- Develop a strong relationship and partnership with the Bunurong and Gunaikurnai people to support our common environmental, cultural, social and economic objectives.
- Create places and spaces for people to connect and participate in local activities, sports and leisure, community events, and enjoy our libraries, parks, gardens and coastal areas.
- Advocate for improved health services for our community.
- Foster a sense of belonging and connectedness through involvement in community groups, fostering community leadership and engaging with our creative industries.
- Support and celebrate our volunteers through community grants and National Volunteer Week.
- Advocate for increased access to early years services including kindergarten, playgroups, childcare and for equitable access to health and social services for our community.
- Support community sport and recreation groups to grow, to build our healthy communities and enhance community connections.





## 2.3 Strategic Objective - Healthy and Engaged Communities

### Services Funded

Service area	Description of services provided	2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Community Health and Safety	The Community Health and Safety Department delivers essential, efficient and responsive services that enhance the health, safety and wellbeing of communities, families, children and individuals in South Gippsland.	<i>Inc</i> 2,483	2,311	1,893
		<i>Exp</i> 3,972	4,617	3,777
		<i>Surplus/ (deficit)</i> (1,489)	(2,307)	(1,884)

### How we Measure our Success

Indicator	Target or desired trend	Level of influence
Successful animal management prosecutions <i>[Percentage of successful animal management prosecutions]</i>	Maintain	Low
Utilisation of Aquatic Facilities <i>[Number of visits to aquatic facilities per head of municipal population]</i>	Maintain or Increase	Low
Percentage of critical and major non-compliance outcome notifications followed up by Council <i>[Percentage of critical and major non-compliance outcome notifications about a food premises that are followed up by Council]</i>	Maintain	Low
Percentage of registered library membership in municipality <i>[Percentage of the municipal population that are registered library members]</i>	LGPRF indicator	Low
Infant enrolments in the Maternal and Child Health (MCH) service <i>[Percentage of infants enrolled in the MCH service]</i>	95%	Low
Participation in the Maternal and Child Health (MCH) service <i>[Percentage of children enrolled who participate in the MCH service]</i>	70%	Low
Participation in the Maternal and Child Health (MCH) service by Aboriginal children <i>[Percentage of Aboriginal children enrolled who participate in the MCH service]</i>	65%	Low
Participation in the Maternal and Child Health (MCH) four-week Key Age and Stage visits <i>[Percentage of infants enrolled who participate in this MCH Service]</i>	95%	Low

All of the above are LGPRF Indicators: Local Government Performance Reporting Framework by Councils

## 2024/25 Major Initiatives

Initiative	Council's Role
Implement actions from the 2022–2026 Municipal Public Health and Wellbeing Plan	Deliver Partner
Deliver the Live4Life program 2024/25, which provides mental health education and suicide prevention for young people in rural communities	Deliver Partner
Continue to facilitate community plan development, to support South Gippsland communities to develop and grow	Deliver

## Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Aquatic Facilities	Utilisations of aquatic facilities	4.85	4 to 10 Visits	4 to 10 Visits
Animal Management	Animal Management Prosecutions (percentage of successful)	67%	100%	100%
Food Safety	Critical and major non-compliance outcome notifications	98.51%	100%	100%
Libraries	Library Memberships	New LGPRF indicator	New LGPRF indicator	35%
Maternal and Child Health	Participation in MCH service	73.13%	70%	70%
Maternal and Child Health	Participation in MCH service by Aboriginal Children	45.45%	65%	65%

\* refer to table at end of section 2.7 for information on the calculation of Service Performance Outcome Indicators

## Council Plan Theme:

# Leading with Integrity

### PRIORITIES

- Understand our community's priorities, ensure their needs are being met, and engage openly and often.
- Place our community at the centre of everything we do and be outward focused.
- Explore alternatives for revenue opportunities and manage our resources sustainably.
- Develop our people to build our organisation's capacity, create efficiencies and deliver quality services to the community.
- Strategically advocate with our partners to the State and Federal Government on issues and opportunities that impact our community.
- Invest in the leadership skills of existing and emerging community leaders, volunteers, community groups and networks.



## 2.4 Strategic Objective - Leading with integrity

### Services Funded

Service area	Description of services provided	2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
CEO	<p>The Chief Executive Office builds strong and productive relationships with government and key regional agencies to strengthen the performance of the Council.</p> <p>The Chief Executive Office is accountable for ensuring that Council's objectives of the Council Plan are achieved through the allocation of appropriate resources, the provision of strategic policy and legal advice to Council and the establishment of good governance practices to guide the management of the organisation.</p>	<i>Inc</i> <i>Exp</i> <i>Surplus/ (deficit)</i>	- 360 (360)	- 345 (345)
Regional Partnerships	<p>The Regional Partnerships Department leads the development and implementation of key Council Strategies and Policies related to Economic Development, Communications and Advocacy and Emergency Management service areas while connecting and engaging with key stakeholders across the community, business and government.</p>	<i>Inc</i> <i>Exp</i> <i>Surplus/ (deficit)</i>	99 1,710 (1,710)	- 1,720 (1,720)
Performance & Innovation Management	<p>The Performance and Innovation Directorate provides services including:</p> <ul style="list-style-type: none"> <li>- People and Culture.</li> <li>- Financial Strategy.</li> <li>- Digital and Technology.</li> <li>- Governance Services.</li> <li>- Library Board Liaison.</li> </ul>	<i>Inc</i> <i>Exp</i> <i>Surplus/ (deficit)</i>	- 2,009 (2,009)	- 1,935 (1,935)
Financial Strategy	<p>The Financial Strategy Department delivers financial planning, budget management, legislative compliance, the rates and valuation services and internal support to departments, teams and individuals in relation to finance functions. Risk, Assurance and Procurement is responsible for contract management, risk and insurance, Freedom of Information and Information Privacy, internal audit, regulatory compliance, tendering. This team is responsible for the coordination and reporting to the Audit and Risk Committee for the organisation.</p>	<i>Inc</i> <i>Exp</i> <i>Surplus/ (deficit)</i>	220 2,398 (2,178)	283 2,688 (2,405)
Digital & Technology	<p>The Digital and Technology Department work across all areas of Council to provide cost-effective technology and services. It aims to deliver the best quality services to the Community and provide contemporary tools for staff to operate efficiently. The team consists of Information systems, Information Management, and Innovation.</p>	<i>Inc</i> <i>Exp</i> <i>Surplus/ (deficit)</i>	- 3,689 (3,689)	- 3,727 (3,727)

People & Culture	The People and Culture Department strive for a safe, healthy and high performing workplace, in which our people can grow both personally and professionally. It manages recruitment, workplace relations and industrial relations, gender equity & diversity and inclusion, organisational learning & development, occupational health, safety & wellbeing, human resources & performance management, workers compensation and return to work management and payroll.	<i>Inc</i>	83	208	208
		<i>Exp</i>	2,067	2,084	2,137
		<i>Surplus/ (deficit)</i>	(1,984)	(1,876)	(1,929)

## How we Measure our Success

Indicator	Target or desired trend	Level of influence
Financial viability of Council having regard to the Victorian Auditor General's Office (VAGO) financial sustainability indicators	Within desirable limits	High
Number of opportunities provided and people reached via community engagement practices	Increase/quality improvement	High
Council decisions made at meetings closed to the public <i>[Percentage of Council resolutions made at Council Meetings closed to the public]</i>	Decrease  <i>*LGPRF Indicator</i>	High
Community satisfaction with Council decisions <i>[Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community]</i>	Increase  <i>*LGPRF Indicator</i>	High
Community satisfaction with community consultation and engagement <i>[Community satisfaction rating out of 100 with the consultation and engagement efforts of the Council]</i>	Increase  <i>*LGPRF Indicator</i>	High
Councillor attendance at Council meetings <i>[Percentage of attendance at Council Meetings by Councillors]</i>	90%  <i>*LGPRF Indicator</i>	High

*\* LGPRF Indicator: Local Government Performance Reporting Framework by Councils*



2024/25 Major Initiatives

Initiative	Council's Role
Establish and support South Gippsland Shire Council's 2024/25 advocacy priorities.	Deliver Advocate
Develop and deliver a range of key strategic plans, in partnership with the community and key stakeholders: <ul style="list-style-type: none"><li>• A new 2025-2029 Council Plan to be developed with the new Council</li><li>• Revenue and Rating Plan for a period of the next four financial years; and</li><li>• Four-year Budget and ten-year Long-Term Financial Plan.</li></ul>	Deliver
Review the Community Vision to ensure it continues to represent the community's aspirations for the future of the municipality.	Deliver
Support the effective delivery of the October 2024 Council elections, welcome South Gippsland's new Councillors, and deliver a comprehensive induction and transition program, to support Councillors to form an effective team and set them up for success during their term.	Deliver
Deliver Council's biannual Community Leadership Program to strengthen community expertise and volunteering	Deliver Partner

Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Governance	Satisfaction with community consultation and engagement	50	46	50

\* refer to table at end of section 2.7 for information on the calculation of Service Performance Outcome Indicators



Vineyards and rolling hills



## **Council Plan Theme:** Protecting and Enhancing our Environment

### PRIORITIES

- Lead by example, developing internal practices and policies to reduce our carbon footprint as an organisation and encouraging innovative industries.
- Use our Strategic Planning mechanisms to prioritise protecting and enhancing our natural environment.
- Advocate, plan and encourage the protection of our natural landscapes and coastline.
- Support and encourage sustainable industries, such as agroforestry.
- Plan and implement bio-link corridors to increase the percentage of tree cover and habitat in our Shire, and support our community including landowners to partner with us in implementing bio-links.
- Educate and empower our communities to reduce and control weeds and pests.



## 2.5 Strategic Objective - Protecting and Enhancing our Environment

### Services Funded

Service area	Description of services provided		2022/23 Actual \$'000	2023/24 Forecast \$'000	2024/25 Budget \$'000
Sustainable Infrastructure Management	The Sustainable Infrastructure Management provides services including:	<i>Inc</i>	-	-	-
	- Infrastructure Planning	<i>Exp</i>	394	388	324
	- Infrastructure Delivery	<i>Surplus/ (deficit)</i>	(394)	(388)	(324)
	- Infrastructure Maintenance				
	- Open Space and Environment				
Open Space & Environment	The Open Space and Environment Department manages recreational and public areas in the form of open space, natural and foreshore bush reserves, and parks and gardens. It includes grass mowing, garden maintenance and planting, urban / rural tree maintenance, public amenities and BBQ cleaning, playground replacement, landscape structure maintenance, rural roadside vegetation maintenance, urban fire hazard slashing, Great Southern Rail Trail (GSRT) maintenance, and control of roadside weeds to improve biodiversity outcomes.	<i>Inc</i>	144	203	124
		<i>Exp</i>	6,235	6,331	6,156
		<i>Surplus/ (deficit)</i>	(6,091)	(6,128)	(6,033)

### How we Measure our Success

Indicator	Target or desired trend	Level of influence
The number of planted trees to offset trees removed by Council	Trees Planted	Moderate
Number of partnered revegetation activities with LandCare each year	Minimum of two per annum	High
Number of Council environmental educational activities held	Minimum of two per annum	High
Inspections of the Great Southern Rail Trail for general condition and hazard identification	Quarterly Inspections	High
Percentage of kerbside collection waste diverted from landfill [Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill]	Maintain or Increase	Moderate
	*LGPRF Indicator	

\* LGPRF Indicator: Local Government Performance Reporting Framework by Councils

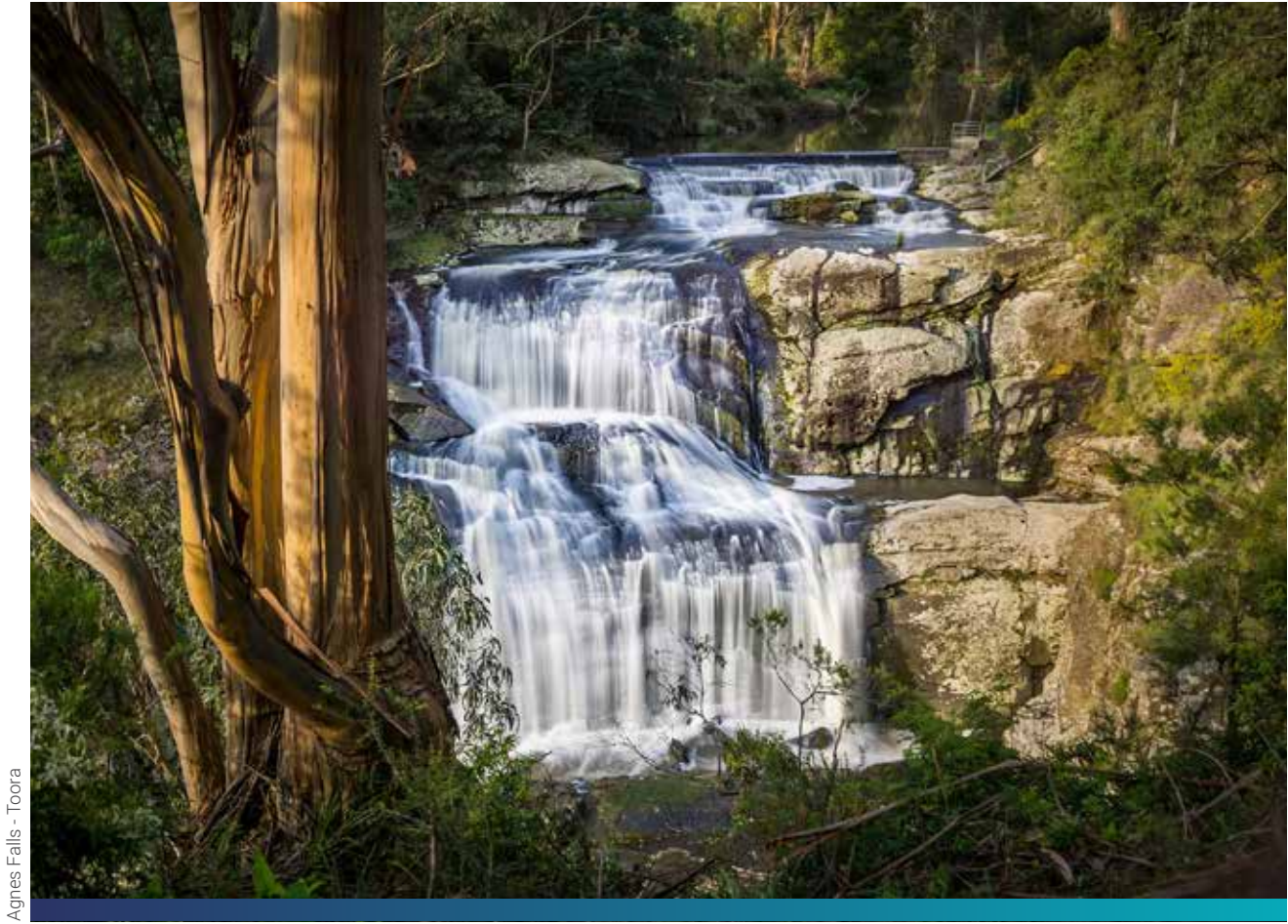
2024/25 Major Initiatives

Initiative	Council's Role
To establish and implement a Memorandum of Understanding with South Gippsland LandCare. This strategic investment will help to build our land management partnership, provide additional benefit to the local community and assist with weed control and biodiversity initiatives.	Deliver Partner

Service Performance Outcome Indicators

Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Waste Management	Kerbside collection waste diverted from landfill	53.61%	50.00%	50.00%

\* refer to table at end of section 2.7 for information on the calculation of Service Performance Outcome Indicators



Agnes Falls - Toora

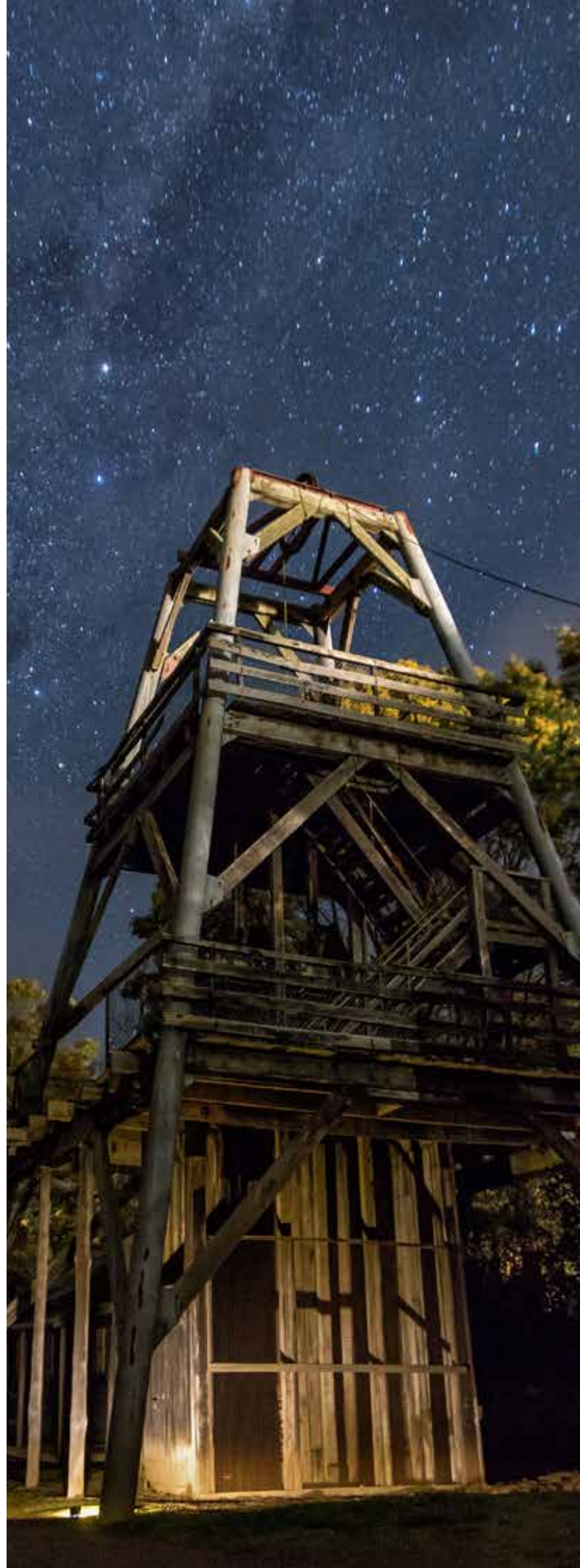


## Council Plan Theme:

# Sustainable Growth

### PRIORITIES

- Manage urban growth within defined town boundaries to deliver fit-for-purpose infrastructure in partnership with other agencies that share this responsibility.
- Protect the character of our communities, including our built, natural and cultural heritage.
- Celebrate our communities and foster a sense of pride in the unique characters of our townships.
- Support new developments that include diverse block sizes and make a positive long-term contribution to the community and increased affordable housing opportunities.
- Support our coastal communities to respond to existing and emerging risks to their liveability and environmental health.
- Align land-use planning and economic development planning to facilitate appropriate business investment.
- Investigate opportunities to better manage the impacts of unregistered Short Stay Accommodation..





## 2.6 Strategic Objective - Sustainable Growth

### Services Funded

Service area	Description of services provided		2022/23	2023/24	2024/25
			Actual \$'000	Forecast \$'000	Budget \$'000
Planning & Building Services	The Planning Services Team undertakes strategic planning to prepare long-term land use planning policies and planning schemes, aligned to State Government requirements.	<i>Inc</i>	890	931	1,076
		<i>Exp</i>	2,264	2,810	2,589
		<i>Surplus/ (deficit)</i>	(1,374)	(1,879)	(1,513)
	<p>This Team also includes Strategic Planning which produces land use and development policy for Council and processes amendment and other applications under the Planning and Environment Act 1987 and the Subdivision Act 1988 mainly to rezone land.</p> <p>The Building and Planning Compliance Team promote compliance with various Acts and Regulations which exist to ensure that the community are safe when occupying buildings and that the general public are adherent to applicable legislative requirements with respect to land use objectives.</p> <p>South Gippsland Shire Council is bound by s.212 of the Building Act 1993 and the Planning and Environment Act 1987 to administer the below provisions/services within its municipal district. Council's building surveyors are members of the Victorian Municipal Building Surveyors Group (VMBSG) and subscribe to the function of the VMBSG Victorian Charter.</p>				

### How we Measure our Success

Indicator	Target or desired trend	Level of influence
Time taken to decide planning applications <i>[Median number of days taken between receipt of a planning application and a decision on the application]</i>	Decrease	Moderate
Planning applications decided within required time frames <i>[Percentage of regular and VicSmart planning application decisions made within legislated time frames]</i>	Increase	Moderate
Council planning decisions upheld at VCAT <i>[Percentage of planning application decisions subject to review by VCAT that were not set aside]</i>	Increase	Low

All of the above are LGPRF Indicators: Local Government Performance Reporting Framework by Councils

# 2.6 Strategic Objective - Sustainable Growth

## 2024/25 Major Initiatives

Initiative	Council's Role
Complete development of a Strategic Plan for Coal Creek Community Park and Museum and commence implementation of actions	Deliver
Implement actions from the Social and Affordable Housing Strategy	Deliver Partner
Continue to progress the implementation of action items identified in Council's Coastal Strategy (including the identification of available grant funding streams) to supplement the existing strategic work being undertaken to assess and map coastal hazards and explore new fit for purpose planning controls in our coastal communities.	Deliver
Increase awareness and advocacy for heritage preservation	Deliver
Continue work to plan for growth and development in the Nyora township	Deliver

## Service Performance Outcome Indicators

Service Performance Outcome Indicators				
Service	Indicator	2022/23 Actual	2023/24 Forecast	2024/25 Budget
Statutory Planning	Planning applications decided within required time frames	25.27%	42.00%	42.00%

\* refer to table at end of section 2.7 for information on the calculation of Service Performance Outcome Indicators

## 2.7 Service Performance Outcome Indicators

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

## 2.8 Reconciliation with budgeted operating result

	Surplus/ (Deficit)	Expenditure	Income / Revenue
	\$'000	\$'000	\$'000
Connecting Our People and Places	(23,537)	27,720	4,183
Economy and Industry	(3,900)	4,110	210
Healthy and Engaged Communities	(1,884)	3,777	1,893
Leading With Integrity	(13,537)	14,062	525
Protecting and Enhancing Our Environment	(6,357)	6,481	124
Sustainable Growth	(1,513)	2,589	1,076
<b>Total</b>	<b>(50,728)</b>	<b>58,739</b>	<b>8,011</b>
<b>Expenses added in:</b>			
Depreciation	12,791		
Finance costs	168		
Insurances	932		
Major Projects	50		
<b>Surplus/(Deficit) before funding sources</b>	<b>(64,669)</b>		
<b>Funding sources added in:</b>			
Rates and charges revenue	47,084		
Waste charge revenue	5,095		
Interest on rates	175		
Capital Grants	19,134		
Capital Contributions	829		
Major Project Contributions	40		
Profit (Loss) on sale of assets	83		
Operating Grants	12,432		
Interest on Investments	1,000		
Other	441		
<b>Total funding sources</b>	<b>86,313</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>21,644</b>		





## Financial Statements

# 3

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2024/25 has been supplemented with projections to 2027/28.

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

### Comprehensive Income Statement

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

## Comprehensive Income Statement

For the four years ending 30 June 2028

		Forecast Actual	Budget	Projections		
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
NOTES						
<b>Income / Revenue</b>						
Rates and charges	4.1.1	50,461	<b>52,178</b>	53,736	55,329	56,967
Statutory fees and fines	4.1.2	983	<b>1,015</b>	1,050	1,090	1,076
User fees	4.1.3	4,134	<b>4,293</b>	4,400	4,510	4,623
Grants - operating	4.1.4	4,111	<b>13,868</b>	14,068	14,408	14,733
Grants - capital	4.1.4	13,137	<b>19,134</b>	4,653	3,535	3,535
Contributions - monetary	4.1.5	307	<b>1,146</b>	919	932	691
Contributions - non-monetary	4.1.5	431	<b>441</b>	452	464	475
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		933	<b>83</b>	-	(191)	27
Other income	4.1.6	2,682	<b>2,165</b>	2,293	2,311	2,333
<b>Total income / revenue</b>		<b>77,179</b>	<b>94,323</b>	<b>81,571</b>	<b>82,387</b>	<b>84,460</b>
<b>Expenses</b>						
Employee costs	4.1.7	30,777	<b>31,127</b>	32,099	32,976	33,868
Materials and services	4.1.8	29,664	<b>25,341</b>	25,107	25,832	26,384
Depreciation	4.1.9	12,878	<b>12,699</b>	13,534	13,730	14,289
Depreciation - right of use assets	4.1.10	90	<b>93</b>	93	85	-
Borrowing costs		157	<b>164</b>	212	187	161
Finance costs - leases		5	<b>4</b>	2	1	-
Other expenses	4.1.11	3,371	<b>3,252</b>	3,227	3,307	3,389
<b>Total expenses</b>		<b>76,942</b>	<b>72,679</b>	<b>74,275</b>	<b>76,118</b>	<b>78,091</b>
<b>Surplus/(deficit) for the year</b>		<b>237</b>	<b>21,644</b>	<b>7,296</b>	<b>6,270</b>	<b>6,369</b>
<b>Other comprehensive income</b>						
<b>Items that will not be reclassified to surplus or deficit in future periods</b>						
Net asset revaluation gain /(loss)		(896)	-	-	-	-
<b>Total other comprehensive income</b>		<b>(896)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>(659)</b>	<b>21,644</b>	<b>7,296</b>	<b>6,270</b>	<b>6,369</b>

The projected surplus of \$21.644M in 24/25 is higher than normal as a result of additional capital grants expected to be received in that year for flood and storm events in the amount of \$10.284M.

## Balance Sheet

For the four years ending 30 June 2028

		Forecast Actual	Budget	Projections			
		2023/24	2024/25	2025/26	2026/27	2027/28	
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000	
<b>Assets</b>							
<b>Current assets</b>							
Cash and cash equivalents		7,352	7,119	7,893	8,281	9,000	
Trade and other receivables		5,277	5,502	5,625	5,771	5,881	
Other financial assets		18,104	18,104	18,104	18,104	18,104	
Inventories		159	159	159	159	159	
<b>Total current assets</b>	4.2.1	30,892	30,884	31,782	32,315	33,145	
<b>Non-current assets</b>							
Property, infrastructure, plant & equipment		787,353	810,764	815,925	820,477	824,782	
Right-of-use assets		4.2.4	271	178	85	-	-
Investment property		820	820	820	820	820	
<b>Total non-current assets</b>	4.2.1	788,443	811,762	816,830	821,297	825,602	
<b>Total assets</b>		819,335	842,645	848,612	853,612	858,747	
<b>Liabilities</b>							
<b>Current liabilities</b>							
Trade and other payables		5,230	4,908	4,967	5,105	5,216	
Trust funds and deposits		1,686	1,686	1,686	1,686	1,686	
Contract and other liabilities		3,342	3,342	3,342	3,342	3,342	
Provisions		6,583	6,583	6,583	6,583	6,583	
Interest-bearing liabilities		4.2.3	1,001	1,294	1,319	1,345	1,372
Lease liabilities		4.2.4	90	94	88	-	-
<b>Total current liabilities</b>	4.2.2	17,932	17,908	17,985	18,062	18,199	
<b>Non-current liabilities</b>							
Provisions		4,950	4,950	4,950	4,950	4,950	
Interest-bearing liabilities		4.2.3	7,244	9,032	7,712	6,367	4,995
Lease liabilities		4.2.4	185	88	-	-	-
<b>Total non-current liabilities</b>	4.2.2	12,379	14,070	12,662	11,317	9,945	
<b>Total liabilities</b>		30,311	31,978	30,648	29,379	28,145	
<b>Net assets</b>		789,024	810,668	817,964	824,234	830,603	
<b>Equity</b>							
Accumulated surplus		272,179	293,509	300,347	306,187	312,002	
Reserves		516,845	517,159	517,617	518,047	518,601	
<b>Total equity</b>		789,024	810,668	817,964	824,234	830,603	

## Statement of Changes in Equity

For the four years ending 30 June 2028

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
<b>2024 Forecast Actual</b>					
Balance at beginning of the financial year		788,787	271,382	516,509	896
Surplus/(deficit) for the year		237	237	-	-
Net asset revaluation gain/(loss)		(896)	-	(896)	-
Transfer (to)/from reserves		896	560	-	336
<b>Balance at end of the financial year</b>		<b>789,024</b>	<b>272,179</b>	<b>515,613</b>	<b>1,232</b>
<b>2025 Budget</b>					
Balance at beginning of the financial year		789,024	272,179	515,613	1,232
Surplus/(deficit) for the year		21,644	21,644	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfer (to)/from reserves	4.3.1	(0)	(314)	-	314
<b>Balance at end of the financial year</b>		<b>810,668</b>	<b>293,509</b>	<b>515,613</b>	<b>1,546</b>
<b>2026</b>					
Balance at beginning of the financial year		810,668	293,509	515,613	1,546
Surplus/(deficit) for the year		7,296	7,296	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfer (to)/from reserves		(0)	(458)	-	458
<b>Balance at end of the financial year</b>		<b>817,964</b>	<b>300,347</b>	<b>515,613</b>	<b>2,004</b>
<b>2027</b>					
Balance at beginning of the financial year		817,964	300,347	515,613	2,004
Surplus/(deficit) for the year		6,270	6,270	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfer (to)/from reserves		0	(430)	-	430
<b>Balance at end of the financial year</b>		<b>824,234</b>	<b>306,187</b>	<b>515,613</b>	<b>2,434</b>
<b>2028</b>					
Balance at beginning of the financial year		824,234	306,187	515,613	2,434
Surplus/(deficit) for the year		6,369	6,369	-	-
Net asset revaluation gain/(loss)		-	-	-	-
Transfer (to)/from reserves		0	(554)	-	554
<b>Balance at end of the financial year</b>		<b>830,603</b>	<b>312,002</b>	<b>515,613</b>	<b>2,988</b>



## Statement of Cash Flows

For the four years ending 30 June 2028

NOTES	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	2025/26 \$'000	Projections	
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	2026/27 \$'000 Inflows (Outflows)	2027/28 \$'000 Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	51,658	<b>51,982</b>	53,608	55,198	56,846
Statutory fees and fines	1,006	<b>1,011</b>	1,047	1,087	1,077
User fees	4,232	<b>4,277</b>	4,391	4,501	4,615
Grants - operating	4,111	<b>13,868</b>	14,068	14,408	14,733
Grants - capital	13,137	<b>19,134</b>	4,653	3,535	3,535
Contributions - monetary	307	<b>1,146</b>	919	932	691
Interest received	1,350	<b>1,000</b>	1,100	1,100	1,100
Dividends received	-	-	-	-	-
Trust funds and deposits taken	-	-	-	-	-
Other receipts	1,371	<b>1,156</b>	1,209	1,208	1,251
Net GST refund / payment	607	-	-	-	-
Employee costs	(31,456)	<b>(31,295)</b>	(32,019)	(32,904)	(33,802)
Materials and services	(30,318)	<b>(25,478)</b>	(25,126)	(25,772)	(26,345)
Short-term, low value and variable lease payments	-	-	-	-	-
Trust funds and deposits repaid	-	-	-	-	-
Other payments	(3,445)	<b>(3,270)</b>	(3,229)	(3,300)	(3,383)
<b>Net cash provided by/(used in) operating activities</b>	<b>4.4.1</b>	<b>12,560</b>	<b>33,532</b>	<b>20,621</b>	<b>19,992</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(37,966)	<b>(36,327)</b>	(18,972)	(18,733)	(18,907)
Proceeds from sale of property, infrastructure, plant and equipment	3,044	<b>741</b>	729	724	815
Payments for investments	-	-	-	-	-
Proceeds from sale of investments	13,167	-	-	-	-
Loans and advances made	-	-	-	-	-
Payments of loans and advances	-	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	<b>4.4.2</b>	<b>(21,755)</b>	<b>(35,586)</b>	<b>(18,243)</b>	<b>(18,009)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(157)	<b>(164)</b>	(212)	(187)	(161)
Proceeds from borrowings	-	<b>3,150</b>	-	-	-
Repayment of borrowings	(984)	<b>(1,069)</b>	(1,294)	(1,319)	(1,345)
Interest paid - lease liability	(5)	<b>(4)</b>	(2)	(1)	-
Repayment of lease liabilities	(89)	<b>(93)</b>	(94)	(88)	-
<b>Net cash provided by/(used in) financing activities</b>	<b>4.4.3</b>	<b>(1,235)</b>	<b>1,821</b>	<b>(1,603)</b>	<b>(1,506)</b>
Net increase/(decrease) in cash & cash equivalents		<b>(10,430)</b>	<b>775</b>	<b>388</b>	<b>719</b>
Cash and cash equivalents at the beginning of the financial year		<b>17,782</b>	<b>7,119</b>	<b>7,893</b>	<b>8,281</b>
<b>Cash and cash equivalents at the end of the financial year</b>		<b>7,352</b>	<b>7,119</b>	<b>8,281</b>	<b>9,000</b>

## Statement of Capital Works

For the four years ending 30 June 2028

	NOTES	Forecast	Budget	Projections		
		Actual				
		2023/24	2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land		-	-	-	-	-
Land improvements		-	-	-	-	-
<b>Total land</b>		-	-	-	-	-
Buildings		7,172	2,706	925	3,756	3,147
Heritage buildings		194	20	119	124	129
Building improvements		-	-	3,000	3,000	3,000
<b>Total buildings</b>		7,366	2,726	4,045	6,880	6,276
<b>Total property</b>		7,366	2,726	4,045	6,880	6,276
<b>Plant and equipment</b>						
Plant, machinery and equipment		4,452	3,123	2,531	2,492	2,651
Computers and telecommunications		981	702	630	401	396
<b>Total plant and equipment</b>		5,433	3,825	3,161	2,892	3,047
<b>Infrastructure</b>						
Roads		12,555	20,191	7,803	7,695	8,849
Bridges		499	1,135	391	405	210
Footpaths and cycleways		1,158	767	162	168	174
Drainage		321	450	150	155	161
Recreational, leisure and community facilities		606	915	1,444	537	190
Waste management		4,251	919	1,817	-	-
Parks, open space and streetscapes		3,247	5,150	-	-	-
Aerodromes		-	-	-	-	-
Off street car parks		402	130	-	-	-
Other infrastructure		2,129	120	-	-	-
<b>Total infrastructure</b>		25,167	29,776	11,766	8,960	9,584
<b>Total capital works expenditure</b>	4.5.1	37,966	36,327	18,972	18,733	18,907
<b>Represented by:</b>						
New asset expenditure		513	-	-	-	-
Asset renewal expenditure		25,579	31,076	14,005	15,578	15,746
Asset expansion expenditure		1,647	146	-	-	-
Asset upgrade expenditure		10,226	5,106	4,967	3,155	3,161
<b>Total capital works expenditure</b>	4.5.1	37,966	36,327	18,972	18,733	18,907
<b>Funding sources represented by:</b>						
Grants		13,137	19,134	4,653	3,535	3,535
Contributions		-	829	595	601	353
Council cash		24,829	13,214	13,724	14,598	15,019
Borrowings		-	3,150	-	-	-
<b>Total capital works expenditure</b>	4.5.1	37,966	36,327	18,972	18,733	18,907

## Statement of Human Resources

For the four years ending 30 June 2028

	Forecast	Budget	Projections		
	Actual				
	2023/24	2024/25	2025/26	2026/27	2027/28
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	30,777	31,127	32,099	32,976	33,868
Employee costs - capital	864	892	922	947	972
<b>Total staff expenditure</b>	<b>31,641</b>	<b>32,020</b>	<b>33,021</b>	<b>33,923</b>	<b>34,841</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	275.1	269.8	268.1	268.1	268.1
<b>Total staff numbers</b>	<b>275.1</b>	<b>269.8</b>	<b>268.1</b>	<b>268.1</b>	<b>268.1</b>

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

Directorate	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2024/25				
	\$'000	\$'000	\$'000	\$'000	\$'000
Performance & Innovation	5,995	5,995	-	-	-
Future Communities	8,759	6,785	1,515	324	135
CEO	1,680	1,554	59	-	67
Sustainable Infrastructure	14,123	13,620	470	33	-
<b>Total permanent staff expenditure</b>	<b>30,557</b>	<b>27,954</b>	<b>2,044</b>	<b>357</b>	<b>203</b>
Other employee related expenditure	570				
<b>Total operating expenditure</b>	<b>31,127</b>				
Capitalised labour costs	892				
<b>Total employee expenditure</b>	<b>32,020</b>				

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

Directorate	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2024/25				
Performance & Innovation	47.0	47.0	-	-	-
Future Communities	72.4	53.6	14.1	3.1	1.6
CEO	11.2	10.0	0.6	-	0.6
Sustainable Infrastructure	132.2	126.9	5.0	0.3	
<b>Total permanent staff</b>	<b>262.7</b>	<b>237.5</b>	<b>19.6</b>	<b>3.4</b>	<b>2.2</b>
Capitalised labour	7.1				
<b>Total staff</b>	<b>269.8</b>				

*\*Please note these tables includes employee costs and FTE that are capital in nature, and therefore represents higher totals than that shown in the Comprehensive Income Statement.*

**Summary of Planned Human Resources Expenditure**  
**For the four years ended 30 June 2028**

	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000
<b>Performance &amp; Innovation</b>				
Permanent - Full time	5,995	6,347	6,522	6,701
Women	3,721	3,924	4,033	4,143
Men	2,056	2,199	2,259	2,321
Persons of self-described gender	0	0	0	0
Vacant positions	218	225	231	237
New positions	0	0	0	0
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
<b>Total Performance &amp; Innovation</b>	<b>5,995</b>	<b>6,347</b>	<b>6,522</b>	<b>6,701</b>
<b>Future Communities</b>				
Permanent - Full time	6,785	6,993	7,184	7,380
Women	4,305	4,434	4,555	4,680
Men	2,033	2,098	2,155	2,214
Persons of self-described gender	0	0	0	0
Vacant positions	447	461	473	486
New positions	0	0	0	0
Permanent - Part time	1,515	1,529	1,571	1,615
Women	1,307	1,315	1,351	1,389
Men	193	199	205	210
Persons of self-described gender	0	0	0	0
Vacant positions	14	15	15	16
New positions	0	0	0	0
<b>Total Future Communities</b>	<b>8,300</b>	<b>8,523</b>	<b>8,755</b>	<b>8,995</b>
<b>CEO</b>				
Permanent - Full time	1,554	1,611	1,660	1,705
Women	1,186	1,232	1,270	1,305
Men	368	379	389	400
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
Permanent - Part time	59	61	62	64
Women	59	61	62	64
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
<b>Total CEO</b>	<b>1,613</b>	<b>1,672</b>	<b>1,722</b>	<b>1,769</b>
<b>Sustainable Infrastructure</b>				
Permanent - Full time	13,619	14,054	14,436	14,827
Women	2,100	2,175	2,232	2,293
Men	10,819	11,156	11,462	11,772
Persons of self-described gender	0	0	0	0
Vacant positions	701	722	741	762
New positions	0	0	0	0
Permanent - Part time	470	485	498	511
Women	213	219	225	232
Men	257	265	272	279
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
<b>Total Sustainable Infrastructure</b>	<b>14,090</b>	<b>14,538</b>	<b>14,934</b>	<b>15,338</b>
<b>Casuals, temporary and other expenditure</b>	<b>1,130</b>	<b>1,020</b>	<b>1,043</b>	<b>1,064</b>
<b>Capitalised labour costs</b>	<b>892</b>	<b>922</b>	<b>947</b>	<b>972</b>
<b>Total staff expenditure</b>	<b>32,020</b>	<b>33,021</b>	<b>33,923</b>	<b>34,841</b>



	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE
<b>Performance &amp; Innovation</b>				
Permanent - Full time	47.0	47.0	47.0	47.0
Women	30.0	30.0	30.0	30.0
Men	16.0	16.0	16.0	16.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	1.0	1.0	1.0	1.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
<b>Total Performance &amp; Innovation</b>	<b>47.0</b>	<b>47.0</b>	<b>47.0</b>	<b>47.0</b>
<b>Future Communities</b>				
Permanent - Full time	53.6	53.6	53.6	53.6
Women	34.6	34.6	34.6	34.6
Men	16.0	16.0	16.0	16.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	3.0	3.0	3.0	3.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	14.1	13.8	13.8	13.8
Women	11.8	11.5	11.5	11.5
Men	2.2	2.2	2.2	2.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.2	0.2	0.2	0.2
New positions	0.0	0.0	0.0	0.0
<b>Total Future Communities</b>	<b>67.7</b>	<b>67.4</b>	<b>67.4</b>	<b>67.4</b>
<b>CEO</b>				
Permanent - Full time	10.0	10.0	10.0	10.0
Women	8.0	8.0	8.0	8.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
<b>Total CEO</b>	<b>10.6</b>	<b>10.6</b>	<b>10.6</b>	<b>10.6</b>
<b>Sustainable Infrastructure</b>				
Permanent - Full time	126.9	126.9	126.9	126.9
Women	16.7	16.7	16.7	16.7
Men	103.3	103.3	103.3	103.3
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	7.0	7.0	7.0	7.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	5.0	5.0	5.0	5.0
Women	2.3	2.3	2.3	2.3
Men	2.7	2.7	2.7	2.7
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
<b>Total Sustainable Infrastructure</b>	<b>131.9</b>	<b>131.9</b>	<b>131.9</b>	<b>131.9</b>
<b>Casuals and temporary staff</b>	<b>5.5</b>	<b>4.2</b>	<b>4.2</b>	<b>4.2</b>
<b>Capitalised labour</b>	<b>7.1</b>	<b>7.1</b>	<b>7.1</b>	<b>7.1</b>
<b>Total staff numbers</b>	<b>269.8</b>	<b>268.1</b>	<b>268.1</b>	<b>268.1</b>

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2024/25 the FGRS cap has been set at 2.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

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

This will raise total rates and charges for 2024/25 to \$52,179,234.

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

	2023/24	2024/25	Change	
	Forecast Actual	Budget		
	\$'000	\$'000	\$'000	%
General rates*	45,071	46,573	1,502	3.33%
Service rates and charges	4,874	5,094	220	4.51%
Supplementary rates and rate adjustments	228	223	(5)	(2.19%)
Revenue in lieu of rates	288	288	0	0.00%
<b>Total rates and charges</b>	<b>50,461</b>	<b>52,178</b>	<b>1,717</b>	<b>3.40%</b>

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

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

Type or class of land	2023/24 cents/\$CIV*	2024/25 cents/\$CIV*	Change
General rate for rateable residential properties	0.283928	0.292929	3.17%
Industrial properties	0.298124	0.307575	3.17%
Commercial properties	0.298124	0.307575	3.17%
Farm properties	0.198749	0.205050	3.17%
Vacant Rural properties	0.198749	0.205050	3.17%
Vacant other properties	0.567855	0.585857	3.17%
Cultural and recreational properties	0.141964	0.146464	3.17%

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

Type or class of land	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
General rate for rateable residential properties	28,011	<b>28,334</b>	323	<b>1.15%</b>
Industrial properties	955	<b>1,090</b>	135	<b>14.14%</b>
Commercial properties	1,258	<b>1,310</b>	52	<b>4.13%</b>
Farm properties	12,557	<b>13,826</b>	1,269	<b>10.11%</b>
Vacant Rural properties	115	<b>111</b>	(4)	<b>(3.48%)</b>
Vacant other properties	2,159	<b>1,885</b>	(274)	<b>(12.69%)</b>
Cultural and recreational properties	16	<b>17</b>	1	<b>6.25%</b>
<b>Total amount to be raised by general rates</b>	<b>45,071</b>	<b>46,573</b>	<b>1,502</b>	<b>3.33%</b>

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

Type or class of land	2023/24 Number	2024/25 Number	Change Number	%
General rate for rateable residential properties	14,709	<b>14,894</b>	185	<b>1.26%</b>
Industrial properties	372	<b>370</b>	(2)	<b>(0.54%)</b>
Commercial properties	643	<b>641</b>	(2)	<b>(0.31%)</b>
Farm properties	3,250	<b>3,244</b>	(6)	<b>(0.18%)</b>
Vacant Rural properties	189	<b>180</b>	(9)	<b>(4.76%)</b>
Vacant other properties	1,177	<b>1,066</b>	(111)	<b>(9.43%)</b>
Cultural and recreational properties	22	<b>22</b>	0	<b>0.00%</b>
<b>Total number of assessments</b>	<b>20,362</b>	<b>20,417</b>	<b>55</b>	<b>0.27%</b>

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

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

Type or class of land	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
General rate for rateable residential properties	9,865,433	<b>9,672,628</b>	(192,805)	<b>(1.95%)</b>
Industrial properties	320,462	<b>354,397</b>	33,935	<b>10.59%</b>
Commercial properties	422,043	<b>425,869</b>	3,826	<b>0.91%</b>
Farm properties	6,318,048	<b>6,742,762</b>	424,714	<b>6.72%</b>
Vacant Rural properties	57,727	<b>53,936</b>	(3,791)	<b>(6.57%)</b>
Vacant other properties	380,220	<b>321,745</b>	(58,475)	<b>(15.38%)</b>
Cultural and recreational properties	11,505	<b>11,680</b>	175	<b>1.52%</b>
<b>Total value of land</b>	<b>17,375,438</b>	<b>17,583,017</b>	<b>207,579</b>	<b>1.19%</b>

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

Type of Charge	Per Rateable Property 2023/24 \$	Per Rateable Property 2024/25 \$	Change \$ %	
<i>Waste Services Charge A - Kerbside garbage and recycling collection service charge – Residential (120 litre weekly garbage/240 litre fortnightly recycling).</i>	293.10	<b>300.45</b>	7.35	<b>2.51%</b>
<i>Waste Services Charge B - Kerbside recycling only collection service charge - Commercial (2 x 240 litre fortnightly recycling service only),</i>	293.10	<b>300.45</b>	7.35	<b>2.51%</b>
<i>Waste Services Charge C - Kerbside garbage and recycling collection service – Commercial premises only (240 litre weekly garbage / 240 litre fortnightly recycling).</i>	412.65	<b>422.95</b>	10.30	<b>2.50%</b>
<i>Waste Services Charge D – Kerbside garbage and recycling collection service - Sandy Point (120 litre weekly garbage/240 litre fortnightly recycling, plus 3 additional recycling collections during Summer).</i>	302.80	<b>310.35</b>	7.55	<b>2.49%</b>
<i>Waste Services Charge E – Kerbside garbage and recycling collection service - Waratah Bay (120 litre weekly garbage/240 litre fortnightly recycling, plus 3 additional recycling collections during Summer).</i>	347.25	<b>355.95</b>	8.70	<b>2.51%</b>
<i>Waste Services Charge G – Kerbside garbage and recycling collection service – Venus Bay (120 litre weekly garbage / 240 litre fortnightly recycling) for 6 months from November to April</i>	221.50	<b>227.05</b>	5.55	<b>2.51%</b>
<i>Waste Services Charge H – Kerbside garbage and recycling collection service – Venus Bay (120 litre weekly garbage / 240 litre fortnightly recycling) for 12 months</i>	351.95	<b>360.75</b>	8.80	<b>2.50%</b>
<i>Waste Services Charge J – Kerbside garbage and recycling collection service – Walkerville (120 litre weekly garbage / 240 litre fortnightly recycling) for 6 months from November to April</i>	203.10	<b>208.20</b>	5.10	<b>2.51%</b>
<i>Waste Services Charge K – Kerbside garbage and recycling collection service Walkerville (120 litre weekly garbage / 240 litre fortnightly recycling) for 12 months</i>	362.10	<b>371.15</b>	9.05	<b>2.50%</b>
<i>Garb Green Waste Bin – Kerbside green waste collection service (240 litre fortnightly) for 12 months</i>	106.30	<b>108.95</b>	2.65	<b>2.49%</b>

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

Type of Charge	2023/24 \$	2024/25 \$	Change \$	%
Waste Services Charge A	2,981,999	3,103,649	121,649	4.08%
Waste Services Charge B	35,172	36,655	1,483	4.22%
Waste Services Charge C	127,922	134,921	7,000	5.47%
Waste Services Charge D	214,685	222,211	7,525	3.51%
Waste Services Charge E	40,281	41,646	1,365	3.39%
Waste Services Charge G	184,731	186,181	1,450	0.78%
Waste Services Charge H	351,598	377,705	26,107	7.43%
Waste Services Charge J	1,625	1,666	41	2.51%
Waste Services Charge K	19,191	22,640	3,449	17.97%
Garb Green Waste Bin	916,412	966,822	50,410	5.50%
<b>Total</b>	<b>4,873,617</b>	<b>5,094,096</b>	<b>220,479</b>	<b>4.52%</b>

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

	2023/24 \$'000	2024/25 \$'000	Change \$'000	%
General rates	45,071	46,573	1,502	3.33%
Revenue in lieu	288	288	0	0.00%
Waste service charges	4,874	5,094	220	4.51%
Special Rates & Charges	-	-	0	
Supplementary Valuations	228	223	(5)	(2.19%)
<b>Total Rates and charges</b>	<b>50,461</b>	<b>52,178</b>	<b>1,717</b>	<b>3.40%</b>

4.1.1(l) Fair Go Rates System Compliance

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

	2023/24	2024/25
Total Rates	\$ 43,547	\$ 45,327
Number of rateable properties	20,362	20,417
Base Average Rate	\$ 2,138.64	\$ 2,220.06
Maximum Rate Increase (set by the State Government)	3.50%	2.75%
Capped Average Rate	\$ 2,213.49	\$ 2,281.11
Maximum General Rates and Municipal Charges Revenue	\$ 45,071	\$ 46,573
Budgeted General Rates and Municipal Charges Revenue	\$ 45,071	\$ 46,573
Budgeted Supplementary Rates	\$ 228	\$ 223
Budgeted Total Rates and Municipal Charges Revenue	\$ 45,299	\$ 46,796

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

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

- The making of supplementary valuations (2024/25: estimated \$223K and 2023/24: forecast \$228K)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

4.1.1(n) Differential rates (Please refer to Appendix 1)



#### 4.1.2 Statutory fees and fines

	Forecast Actual 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Property and Revenue	36	36	0	0.00%
Procurement	1	1	0	0.00%
Council Business Operations	10	34	24	240.00%
Statutory Planning	480	500	20	4.17%
Strategic Planning	24	21	(3)	(12.50%)
Building & Planning Compliance	192	184	(8)	(4.17%)
Environmental Health	112	98	(14)	(12.50%)
Local Laws	49	62	13	26.53%
Project Delivery	79	79	0	0.00%
<b>Total statutory fees and fines</b>	<b>983</b>	<b>1,015</b>	<b>32</b>	<b>3.26%</b>

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include planning and building applications, some engineering permits, animal registrations and parking infringements. Increases in statutory fees are made in accordance with legislative requirements. Statutory fees and fines are budgeted to increase by 3.26% or \$32K compared to 2023/24 Forecast. The statutory fees and fines increase primarily relates to an increase in estimated election infringements in 24/25 being an election year. A detailed listing of Council's fees and charges is included in Section 6 - Schedule of Fees and Charges.

#### 4.1.3 User fees

	Forecast Actual 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Coal Creek	16	17	1	6.25%
Statutory Planning	56	75	19	33.93%
Strategic Planning	1	1	0	0.00%
Building & Compliance	15	6	(9)	(60.00%)
Environmental Health	201	182	(19)	(9.45%)
Local Laws	483	486	3	0.62%
Immunisation	10	1	(9)	(90.00%)
Facility Management and Cleaning	13	13	0	0.00%
Environmental Services	-	7	7	
Project Delivery	18	19	1	5.56%
Hard Waste Collection	8	8	0	0.00%
Landfill Operations	3,310	3,475	165	4.98%
Civil Asset Planning	3	3	0	0.00%
<b>Total user fees</b>	<b>4,134</b>	<b>4,293</b>	<b>159</b>	<b>3.85%</b>

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council services. These fees are determined through market forces, with consideration given to cost recovery and community affordability. User fees are projected to increase by 3.85% and mainly relates to Landfill Operation fees which have increased by 5% as a result of the State Governments increased cost for landfill levies and leachate management costs. A detailed listing of Council's fees and charges is included in Section 6 - Schedule of Fees and Charges.

#### 4.1.4 Grants

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

	Forecast Actual	Budget	Change	
	2023/24	2024/25		%
	\$'000	\$'000	\$'000	
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	10,411	19,689	9,278	89.12%
State funded grants	6,782	13,299	6,517	96.09%
Other grants	55	14	(41)	(74.55%)
<b>Total grants received</b>	<b>17,248</b>	<b>33,002</b>	<b>15,754</b>	<b>91.34%</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	541	12,397	11,856	2,191.50%
General home care	282	-	(282)	(100.00%)
Immunisation	1	1	0	0.00%
<b>Recurrent - State Government</b>				
Coal Creek - Education Programs	10	8	(2)	(20.00%)
Community Building	1	2	1	100.00%
Senior Citizens	2	2	0	0.00%
Childrens Crossings	66	67	1	1.52%
Local Laws	9	-	(9)	(100.00%)
General home care	100	-	(100)	(100.00%)
Children and Family Services	22	79	57	259.09%
Immunisation	12	12	0	0.00%
Maternal and child health	556	557	1	0.18%
PreSchool Inclusion	171	171	0	0.00%
Supported Playgroups	130	130	0	0.00%
<b>Recurrent - Other</b>				
Environmental Health	14	14	0	0.00%
<b>Total recurrent grants</b>	<b>1,917</b>	<b>13,440</b>	<b>11,523</b>	<b>601.10%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Storm Events	140	-	(140)	(100.00%)
<b>Non-recurrent - State Government</b>				
Property and Revenue	-	58	58	
Rates and Charges	55	57	2	3.64%
Road Safety Program	13	14	1	7.69%
Youth Development	66	66	0	0.00%
Municipal Emergency Resourcing Program	60	60	0	0.00%
Storm Event 9 June 2021	582	-	(582)	(100.00%)
Council Flood Support Fund - Storm 26/12	250	-	(250)	(100.00%)
Statutory Planning	27	-	(27)	(100.00%)
Community Health & Safety Management	60	-	(60)	(100.00%)
Lighting Upgrade - Toora Rec Reserve	10	-	(10)	(100.00%)
Korumburra Showground changerooms	160	-	(160)	(100.00%)
Loch Bowls Club synthetic green	21	-	(21)	(100.00%)
Lighting Upgrade - Meeniyan Rec Reserve	20	-	(20)	(100.00%)
Korumburra Soccer Lighting	40	-	(40)	(100.00%)
Foster Showground scoreboard	3	-	(3)	(100.00%)
Storm Event - 6 October 2022	160	-	(160)	(100.00%)
Road & Safety Investigation - Loch	15	15	0	0.00%
Coastal Levee Review	150	-	(150)	(100.00%)
Mirboo North Preschool	116	35	(81)	(69.83%)
Boat Ramps	64	64	0	0.00%
Biodiversity	59	59	0	0.00%
Venus Bay Salt Marsh	80	-	(80)	(100.00%)
<b>Non-recurrent - Other</b>				
Youth Development	41	-	(41)	(100.00%)
<b>Total non-recurrent grants</b>	<b>2,192</b>	<b>428</b>	<b>(1,764)</b>	<b>(80.47%)</b>
<b>Total operating grants</b>	<b>4,109</b>	<b>13,868</b>	<b>9,759</b>	<b>237.50%</b>

**(b) Capital Grants****Recurrent - Commonwealth Government**

Roads to recovery	2,385	3,535	1,150	48.22%
<b>Total recurrent grants</b>	<b>2,385</b>	<b>3,535</b>	<b>1,150</b>	<b>48.22%</b>

**Non-recurrent - Commonwealth Government**

Local Roads & Community Infrastructure (LRCI)	4,990	2,256	(2,734)	(54.79%)
Federal Blackspot Program	1,032	-	(1,032)	(100.00%)
Leongatha & Korumburra Rail Station Precincts	1,040	1,500	460	44.23%

**Non-recurrent - State Government**

Leongatha & Korumburra Rail Station Precincts	500	500	0	0.00%
Lighting Upgrade - Walter J Tuck Reserve	10	-	(10)	(100.00%)
Korumburra Skate Park	10	-	(10)	(100.00%)
Building Renewal Program - Recreation / Sport	-	250	250	
Aquatic / Recreational Leisure Renewal Program	-	50	50	
Early Years Renewal Program	238	-	(238)	(100.00%)
Flood and Storm events	2,797	10,284	7,487	267.68%
Electric Vehicle charger installation	78	-	(78)	(100.00%)
Waste - Transfer Station Upgrades	59	-	(59)	(100.00%)
Bridge Renewal Program	-	759	759	
<b>Total non-recurrent grants</b>	<b>10,754</b>	<b>15,599</b>	<b>4,845</b>	<b>45.05%</b>
<b>Total capital grants</b>	<b>13,139</b>	<b>19,134</b>	<b>5,995</b>	<b>45.63%</b>
<b>Total Grants</b>	<b>17,248</b>	<b>33,002</b>	<b>15,754</b>	<b>91.34%</b>

Operating grants and subsidies include all operating monies received from state and federal sources for the purposes of funding the delivery of Council's services to residents.

Capital grants include all monies received from state and federal sources for the purposes of funding the Capital Works Program. The receipt of this income is project dependant and can vary substantially from year to year. Council expects to receive 46% or \$6M more in capital grants in 2024/25 compared to the 2023/24 forecast.

#### 4.1.5 Contributions

	Forecast Actual 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Monetary	307	1,146	839	273.29%
Non-monetary	431	441	10	2.32%
<b>Total contributions</b>	738	1,587	849	115.04%

Contributions - monetary include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The 2024/25 budget reflects an increase of 115.04% or \$0.85M of contributions due to the anticipated collection of developer contributions in Leongatha, Korumburra and Nyora. Non-monetary contributions represent sub divisional components donated by developers upon completion of sub divisions and include infrastructure assets such as roads, drainage, footpaths, kerb and channel in lieu of cash contributions.

#### 4.1.6 Other income

	Forecast Actual 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Interest	1,350	1,000	(350)	(25.93%)
Sundry	158	70	(88)	(55.70%)
Reimbursements	686	657	(29)	(4.23%)
Rental	318	263	(55)	(17.30%)
Interest on rates and charges	170	175	5	2.94%
<b>Total other income</b>	2,682	2,165	(517)	(19.28%)

Other income is projected to decrease by 19.28% or \$517K in 2024/25 predominantly due to a decrease in interest on investments. This is based on a prediction of interest rates falling later in the financial year and also the plan to complete all proposed capital works which will reduce the level of excess cash available for investment.

#### 4.1.7 Employee costs

	Forecast Actual 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Wages and salaries	26,312	26,477	165	0.63%
WorkCover	818	830	12	1.47%
Long Service Leave	659	666	7	1.06%
Superannuation	2,968	3,133	165	5.56%
Fringe Benefits Tax	20	21	1	5.00%
<b>Total employee costs</b>	30,777	31,127	350	1.14%

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation and WorkCover insurance as well as staff development and training costs. Employee costs in total are budgeted to increase by \$350K or 1.14% compared to the forecast result for 2023/24. An increase in superannuation is reflected through the increase of the Super Guarantee Levy increasing from 11.0% in 2023/24 to 11.5% in 2024/25.

#### 4.1.8 Materials and services

	Forecast Actual 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Consultancies	1,297	621	(676)	(52.12%)
Maintenance	1,808	2,076	268	14.82%
Marketing & Advertising	327	293	(34)	(10.40%)
Contract Payments	14,237	11,130	(3,107)	(21.82%)
Fuel & Oil	1,284	1,321	37	2.88%
Legal Fees	450	386	(64)	(14.22%)
Utilities	927	994	67	7.23%
Materials General	4,233	3,126	(1,107)	(26.15%)
Insurance Premiums	1,067	1,130	63	5.90%
Levies, Licenses & Permits	1,628	1,675	47	2.89%
Subscriptions and Memberships	186	186	0	0.00%
Training & Professional Development	483	515	32	6.63%
Software Support & Licenses	1,378	1,618	240	17.42%
Other	359	270	(89)	(24.79%)
<b>Total materials and services</b>	<b>29,664</b>	<b>25,341</b>	<b>(4,323)</b>	<b>(14.57%)</b>

Materials and services expenditure is budgeted to decrease by \$4,323K or 14.57% compared to the 2023/24 forecast. The main contributor to the reduction in 2024/25 in materials and services relates to Contract Payments which have reduced by \$2,389K primarily due to completion of Korumburra Showgrounds Changerooms which forecast a cost of \$1,646K with no 24/25 budget. Other reductions in contract payments in 24/25 relate to resheets program \$152K, boat ramps \$244K and works on the October 2022 flood works \$468K. Materials General has decreased in 24/25 primarily through less expenditure required in the Municipal Emergency Resourcing Program, Community Health and Safety, Performance & Innovation, Economic Development, Executive Management, resheets, Arts and Youth development.

#### 4.1.9 Depreciation

	Forecast Actual 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Property	2,318	2,479	161	6.95%
Plant & equipment	2,056	2,156	100	4.86%
Infrastructure	8,504	8,064	(440)	(5.17%)
<b>Total depreciation</b>	<b>12,878</b>	<b>12,699</b>	<b>(179)</b>	<b>(1.39%)</b>

Depreciation relates to the usage of Council's property, plant and equipment, and infrastructure assets such as roads, bridges, carparks, culverts, footpaths, kerb and channel and drains. Depreciation expense is budgeted to decrease by \$179K or 1.39% in 2024/25.

#### 4.1.10 Depreciation - Right of use assets

	Forecast Actual 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Right of use assets	90	93	3	3.33%
<b>Total depreciation - right of use assets</b>	<b>90</b>	<b>93</b>	<b>3</b>	<b>3.33%</b>

A right of use asset confers a lessee's right to use an asset over the course of a lease. The asset does not belong to Council but Council's asset is the right to exclusive use of the asset over the period of the lease. Amortisation is reflecting the use of the asset over time just as depreciation does for physical assets owned. Council has a right of use lease over the Leongatha library which expires in June 2027.



#### 4.1.11 Other expenses

	Forecast Actual 2023/24	Budget 2024/25	Change	
	\$'000	\$'000	\$'000	%
Grants, Contributions & Discretionary Funds	2,732	2,569	(163)	(5.97%)
Audit	129	135	6	4.65%
Fees & Charges	121	133	12	9.92%
Allowances	389	415	26	6.68%
<b>Total other expenses</b>	<b>3,371</b>	<b>3,252</b>	<b>(119)</b>	<b>(3.53%)</b>

Other expenses include audit fees, contributions, Councillor allowances and community grants. Other expenses are budgeted to decrease by \$119K or 3.53%. The main contributor to the decrease in 2024/25 is from Grants, Contributions & Discretionary Funds where a contribution from a one-off grant from Victoria's Flexible Local Transport Solutions Program for a Community eBus trial project was passed onto the Venus Bay and Sandy Point Communities in 2023/24 for the trial of an eBus in South Gippsland.

## 4.2 Balance Sheet

### 4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities. These balances are projected to decrease by \$2.9M during the 24/25 financial year. Council is planning on receiving \$30.9M in net cash from operations to fund a net capital program of \$35.6M. The shortfall of \$4.7M is funded by a net increase from borrowings of \$1.8M and a reduction of cash and cash equivalents of \$2.9M. Other financial assets represent deposits held with long term maturities (> 90 days) and these are projected to be maintained at \$18.1.0M as at 30 June 2025.

### 4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. Trust funds and deposits are funds or bank guarantees held by council on behalf of third parties pending the completion of certain contractual obligations. Unearned income/revenue represents grants received for projects which haven't as yet been recognised as income due to contract milestones not completed at balance date. Provisions include accrued annual leave and long service leave. Interest-bearing liabilities represent the principal amount of borrowings owed at balance date. Council is budgeting to borrow \$3.15M in 2024/25 for the completion of the Korumburra Streetscape project.

### 4.2.3 Borrowings

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

	Forecast Actual 2023/24	Budget 2024/25	Projections		
	\$	\$	2025/26	2026/27	2027/28
			\$	\$	\$
Amount borrowed as at 30 June of the prior year	9,229	8,245	10,326	9,032	7,712
Amount proposed to be borrowed	-	3,150		-	-
Amount projected to be redeemed	(984)	(1,069)	(1,294)	(1,319)	(1,345)
<b>Amount of borrowings as at 30 June</b>	<b>8,245</b>	<b>10,326</b>	<b>9,032</b>	<b>7,712</b>	<b>6,367</b>

Council borrowed \$3.6M for the Mirboo North pool from Treasury Corporation Victoria (TCV) through the Community Sports Infrastructure loan scheme in November 2020. Council has also been approved for a \$10M loan for the Korumburra Hub and streetscape from TCV through the Community Infrastructure Loan Scheme with a heavily discounted interest rate. Council will draw down on the funds through a construction facility during the build phase and then convert the drawn down funds to a principal and interest loan upon project completion. The final drawdown of \$3.15M will occur in 2024/25 for the completion of the Korumburra Streetscape project. No further loans have been projected in the Long Term Financial Plan.

#### 4.2.4 Leases by category

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

	Forecast Actual 2023/24	Budget 2024/25
	\$	\$
<b>Right-of-use assets</b>		
Property	271	178
<b>Total right-of-use assets</b>	<b>271</b>	<b>178</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	90	94
<b>Total current lease liabilities</b>	<b>90</b>	<b>94</b>
<b>Non-current lease liabilities</b>		
Land and buildings	185	88
<b>Total non-current lease liabilities</b>	<b>185</b>	<b>88</b>
<b>Total lease liabilities</b>	<b>275</b>	<b>182</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 4.24%. The right of use asset lease represents Council's right to use the Leongatha library site until June 2027.

### 4.3 Statement of changes in Equity

#### 4.3.1 Equity

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

- Asset revaluation reserve, which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council has set aside to meet a specific purpose in the future and to which there is no existing liability. These amounts are transferred from the Accumulated Surplus of Council to be separately disclosed.
- Accumulated surplus, which is the value of all net assets less Reserves that have accumulated over time.

### 4.4 Statement of Cash Flows

#### 4.4.1 Net cash flows provided by/used in operating activities

Net Cash inflows from operating activities provide a source of cash to fund proposed capital works programs and is budgeted at \$30.9M in 2024/25. Cash flow from operating activities is anticipated to be \$18.14M higher than the projected 2023/24 figure of \$12.73M. The main differences are in the level of grants received between operating and capital grants with operating grants anticipated to increase by \$9.94M and capital grants to increase \$5.58M. The main contributors to the increase in operating grants in 2024/25 compared to 2023/24 is due to not having been advised of any early Victorian Grants Commission payment for the 24/25 financial assistance grants. These grants have traditionally been paid in advance but as this is uncertain, Council have chosen to recognise the income in the year it is anticipated to be received. Capital grants are volatile in nature and can therefore vary significantly from year to year. The major contributor to the increase in 2024/25 is due to an expectation of receiving an additional \$7.5M in Flood and Storm grants compared to 23/24 and a reduction of Local Roads and Community Infrastructure grant \$2.7M and Federal Blackspot Program grant of \$1.03M.

#### 4.4.2 Net cash flows provided by/used in investing activities

Net Cash used in investing activities is forecast to increase by \$13.08M in 2024/25 compared to 2023/24. Council is projecting that investments of term deposits with longer maturities (>90 days) held at June 2024 (\$18.1M) to be \$13.17M lower than at June 2023. There is expected to be no change in long term investment levels as at June 2025. Additionally, payments for capital works is anticipated to decrease by \$2.4M in 2024/25 compared to 2023/24 and proceeds from the sale of investments also projected to decrease by \$2.3M. With a net cash outflow from investing activities projected at \$35.6M in 24/25, this leaves a cash shortfall of \$4.7M to be funded through financing activities.

#### 4.4.3 Net cash flows provided by/used in financing activities

In 2024/25, Council will draw down proceeds of \$3.15M, being the remainder of the TCV facility for the Korumburra Streetscape through the Community Infrastructure Loan Scheme (CILS). In addition, Council will make principal repayments of \$1.07M and interest expenses repayment is \$0.16M. Cash flows from financing activities therefore provides for a net cash inflow of \$1.8M in 24/25 to offset the \$4.7M shortfall of funding investing activities through net cash from operating activities. The remaining shortfall of \$2.9M is funded through the using up of cash reserves in 24/25 with cash and cash equivalents reducing from \$6.8M in 23/24 to \$3.9M in 24/25.

4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2024/25 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

4.5.1 Summary

	Forecast Actual 2023/24 \$'000	Budget 2024/25 \$'000	Change \$'000	%
Property	7,366	2,726	(4,640)	-63%
Plant and equipment	5,433	3,825	(1,609)	-30%
Infrastructure	25,167	29,776	4,610	18%
<b>Total</b>	<b>37,966</b>	<b>36,327</b>	<b>(1,639)</b>	<b>-4%</b>

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
Property	2,726	-	2,536	190	-	-	-	2,726	-
Plant and equipment	3,825	-	3,794	-	31	-	-	3,825	-
Infrastructure	29,776	-	24,746	4,916	115	19,134	829	6,664	3,150
<b>Total</b>	<b>36,327</b>	-	31,076	5,106	146	19,134	829	13,214	3,150

Capital works for the 2024/25 year of \$36.327M have been funded by grants (\$19.134M), borrowings of \$3.150M and Council cash (\$13.214M). Major projects include Cell Construction at the North Poowong Road Gravel to Seal, Leongatha & Korumburra Railway Station Precincts and Korumburra Commercial Streetscape.

#### 4.5.2 Current Budget

Capital Works Area	Project Cost	New	Asset expenditure types			Summary of Funding Sources			
			Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Land									
Land Improvements									
Buildings									
73580 - Buildings - Renewal Program	91	-	91	-	-	-	-	91	-
82620 - Building Renewal Program - Administrative	60	-	60	-	-	-	-	60	-
82630 - Building Renewal Program - Operations/Depot	220	-	220	-	-	-	-	220	-
82640 - Building Renewal Program - Early Years - Preschool/Childcare	210	-	210	-	-	-	-	210	-
82660 - Building Renewal Program - Community Venue - Hall/Meeting Places	415	-	415	-	-	-	-	415	-
82670 - Building Renewal Program - Community Venue - Community Centres	710	-	710	-	-	-	-	710	-
82680 - Building Renewal Program - Public Toilets	50	-	50	-	-	-	-	50	-
82690 - Building Renewal Program - Aquatic/ Pools	550	-	550	-	-	-	-	550	-
82700 - Building Renewal Program - Recreation/Sport	30	-	30	-	-	-	-	30	-
82720 - Open Space/Parks Renewal Program	60	-	60	-	-	-	-	60	-
98020 - Yanakie Caravan Park Capital	120	-	120	-	-	-	-	120	-
Building Improvements									
Leasehold Improvements									
Heritage buildings									
82650 - Building Renewal Program - Heritage/History	20	-	20	-	-	-	-	20	-
TOTAL PROPERTY	2,536	-	2,536	-	-	-	-	2,536	-



## PLANT AND EQUIPMENT

### Plant, Machinery and Equipment

79110 - Fleet - Fleet Purchases	726	-	726	-	-	-	-	726	-
79120 - Plant - Plant Purchases	2,397	-	2,366	-	31	-	-	2,397	-

### Fixtures, Fittings and Furniture

### Computers and Telecommunications

80110 - IT Capital - Technology Support	702	-	702	-	-	-	-	702	-
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### Heritage Plant and Equipment

### Library books

<b>TOTAL PLANT AND EQUIPMENT</b>	<b>3,825</b>	<b>-</b>	<b>3,794</b>	<b>-</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>3,825</b>	<b>-</b>
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Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000

## INFRASTRUCTURE

### Roads

71150 - Road Management Plan Construction	200	-	200	-	-	-	-	200	-
71160 - Gravel to Seal Design Program	50	-	50	-	-	-	-	50	-
82110 - Roads - Reseals	2,398	-	2,398	-	-	-	-	2,398	-
82120 - Roads - Reseal Preparation	1,058	-	1,058	-	-	-	-	1,058	-
82210 - Roads - Sealed Rehabilitation Program	4,719	-	4,719	-	-	-	-	4,719	-
82225 - Roads to Recovery Capital	-	-	-	-	-	3,535	-	(3,535)	-
82240 - Guard Rails - Replacement Program	200	-	200	-	-	-	-	200	-
82860 - Nippards Track, Foster - Slip Repairs Storm Recovery AGRN 1022	-	-	-	-	-	872	-	(872)	-
82870 - Popes Road, Wonga - Slip Repairs Storm Recovery AGRN 1022	-	-	-	-	-	439	-	(439)	-
82880 - Landslips - AGRN 1029 - Storm Event 13/14 August 2022	8,922	-	8,922	-	-	8,974	-	(52)	-
82980 - Kerb & Channel - Renewal	310	-	310	-	-	-	-	310	-
83000 - North Poowong Road, Poowong - Gravel to Seal - LRCI Phase 4	2,335	-	-	2,335	-	-	-	2,335	-
93250 - Local Roads & Community Infrastructure Program (LRCI)	-	-	-	-	-	2,256	-	(2,256)	-

<b>Bridges</b>										
71170 - Bridge Renewal Program	758	-	758	-	-	758	-	0	-	
85040 - Bridge - Rehabilitation Program	273	-	273	-	-	-	-	273	-	
85050 - Major Culvert - Renewal Program	104	-	104	-	-	-	-	104	-	
<b>Footpaths and Cycleways</b>										
88040 - Footpaths - Extension Program	115	-	-	-	115	-	-	115	-	
88050 - Footpaths - Renewal	252	-	252	-	-	-	-	252	-	
93120 - Great Southern Rail Trail - Capital	400	-	400	-	-	-	-	400	-	
<b>Drainage</b>										
91010 - Drainage - Rehabilitation Program	450	-	-	450	-	-	-	450	-	
<b>Recreational, Leisure &amp; Community Facilities</b>										
82700 - Building Renewal Program - Recreation/Sport	355	-	355	-	-	250	-	105	-	
82730 - Aquatic/Recreational Leisure Renewal Program (Non-Building)	250	-	250	-	-	50	-	200	-	
93060 - Playgrounds - Replacement Program	310	-	310	-	-	-	-	310	-	
<b>Waste Management</b>										
95020 - Waste - Landfills	131	-	-	131	-	-	-	131	-	
95110 - Waste - Walkerville Transfer Station Retaining Wall	788	-	788	-	-	-	-	788	-	
<b>Parks, Open Space and Streetscapes</b>										
80150 - Statutory Planning - Developer Contribution Capital	-	-	-	-	-	-	829	(829)	-	
<b>Aerodromes</b>										
Insert detailed list	-	-	-	-	-	-	-	0	-	
<b>Off Street Car Parks</b>										
98040 - Lighting Renewal Program	130	-	130	-	-	-	-	130	-	
<b>Other Infrastructure</b>										
71140 - Seawalls Restoration Program	120	-	120	-	-	-	-	120	-	
<b>TOTAL INFRASTRUCTURE</b>	<b>24,626</b>	-	21,596	2,916	115	17,134	829	6,664	-	
<b>TOTAL NEW CAPITAL WORKS</b>	<b>30,987</b>	-	<b>27,926</b>	<b>2,916</b>	<b>146</b>	<b>17,134</b>	<b>829</b>	<b>13,024</b>	-	

#### 4.5.3 Works carried forward from the 2023/24 year

Capital Works Area	Project Cost \$'000	New \$'000	Asset expenditure types				Summary of Funding Sources		
			Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
Land									
Land Improvements									
<b>Buildings</b>									
73880 - Buildings-Operations - Foster - Power Street Depot Building & Yard	190	-	-	190	-	-	-	190	-
Building Improvements									
Leasehold Improvements									
Heritage buildings									
<b>TOTAL PROPERTY</b>	<b>190</b>	<b>-</b>	<b>-</b>	<b>190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
Plant, Machinery and Equipment									
Fixtures, Fittings and Furniture									
Computers and Telecommunications									
Heritage Plant and Equipment									
Library books									
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Capital Works Area	Project Cost	New	Asset expenditure types			Summary of Funding Sources			
			Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
Roads									
Bridges									
Footpaths and Cycleways									
Drainage									
Recreational, Leisure & Community Facilities									
Waste Management									
Parks, Open Space and Streetscapes									
93260 - Leongatha & Korumburra Railway Station Precincts	2,000	-	-	2,000	-	2,000	-	-	-
82270 - Civil - Korumburra Commercial Streetscape	3,150	-	3,150	-	-	-	-	-	3,150
Aerodromes									
Off Street Car Parks									
Other Infrastructure									
TOTAL INFRASTRUCTURE	5,150	-	3,150	2,000	-	2,000	-	-	3,150
TOTAL CARRIED FORWARD CAPITAL WORKS 2023/24	5,340	-	3,150	2,190	-	2,000	-	190	3,150

**Summary of Planned Capital Works Expenditure**  
**For the years ending 30 June 2026, 2027 & 2028**

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	925	0	925	0	0	925	0	0	925	0
Heritage Buildings	119	0	119	0	0	119	0	0	119	0
Building improvements	3,000	0	0	0	3,000	3,000	0	0	3,000	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>4,045</b>	<b>0</b>	<b>1,045</b>	<b>0</b>	<b>3,000</b>	<b>4,045</b>	<b>0</b>	<b>0</b>	<b>4,045</b>	<b>0</b>
<b>Total Property</b>	<b>4,045</b>	<b>0</b>	<b>1,045</b>	<b>0</b>	<b>3,000</b>	<b>4,045</b>	<b>0</b>	<b>0</b>	<b>4,045</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	2,531	0	2,531	0	0	2,531	0	0	2,531	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	630	0	630	0	0	630	0	0	630	0
Library books	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>3,161</b>	<b>0</b>	<b>3,161</b>	<b>0</b>	<b>0</b>	<b>3,161</b>	<b>0</b>	<b>0</b>	<b>3,161</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	7,803	0	7,803	0	0	7,803	0	0	7,803	0
Bridges	391	0	391	0	0	391	0	0	391	0
Footpaths and cycleways	162	0	162	0	0	162	0	0	162	0
Drainage	150	0	0	0	150	150	0	0	150	0
Recreational, leisure and community facilities	1,444	0	1,444	0	0	1,444	0	0	1,444	0
Waste management	1,817	0	0	0	1,817	1,817	0	0	1,817	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
<b>Total Infrastructure</b>	<b>11,766</b>	<b>0</b>	<b>9,799</b>	<b>0</b>	<b>1,967</b>	<b>11,766</b>	<b>0</b>	<b>0</b>	<b>11,766</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>18,972</b>	<b>0</b>	<b>14,005</b>	<b>0</b>	<b>4,967</b>	<b>18,972</b>	<b>0</b>	<b>0</b>	<b>18,972</b>	<b>0</b>



2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	3,756	0	3,756	0	0	3,756	0	0	3,756	0
Heritage Buildings	124	0	124	0	0	124	0	0	124	0
Building improvements	3,000	0	0	0	3,000	3,000	0	0	3,000	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>6,880</b>	<b>0</b>	<b>3,880</b>	<b>0</b>	<b>3,000</b>	<b>6,880</b>	<b>0</b>	<b>0</b>	<b>6,880</b>	<b>0</b>
<b>Total Property</b>	<b>6,880</b>	<b>0</b>	<b>3,880</b>	<b>0</b>	<b>3,000</b>	<b>6,880</b>	<b>0</b>	<b>0</b>	<b>6,880</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	2,492	0	2,492	0	0	2,492	0	0	2,492	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	401	0	401	0	0	401	0	0	401	0
Library books	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>2,892</b>	<b>0</b>	<b>2,892</b>	<b>0</b>	<b>0</b>	<b>2,892</b>	<b>0</b>	<b>0</b>	<b>2,892</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	7,695	0	7,695	0	0	7,695	0	0	7,695	0
Bridges	405	0	405	0	0	405	0	0	405	0
Footpaths and cycleways	168	0	168	0	0	168	0	0	168	0
Drainage	155	0	0	0	155	155	0	0	155	0
Recreational, leisure and community facilities	537	0	537	0	0	537	0	0	537	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
<b>Total Infrastructure</b>	<b>8,960</b>	<b>0</b>	<b>8,805</b>	<b>0</b>	<b>155</b>	<b>8,960</b>	<b>0</b>	<b>0</b>	<b>8,960</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>18,733</b>	<b>0</b>	<b>15,578</b>	<b>0</b>	<b>3,155</b>	<b>18,733</b>	<b>0</b>	<b>0</b>	<b>18,733</b>	<b>0</b>

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	0	0	0	0	0	0	0	0	0	0
Land improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Buildings	3,147	0	3,147	0	0	3,147	0	0	3,147	0
Heritage Buildings	129	0	129	0	0	129	0	0	129	0
Building improvements	3,000	0	0	0	3,000	3,000	0	0	3,000	0
Leasehold improvements	0	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>6,276</b>	<b>0</b>	<b>3,276</b>	<b>0</b>	<b>3,000</b>	<b>6,276</b>	<b>0</b>	<b>0</b>	<b>6,276</b>	<b>0</b>
<b>Total Property</b>	<b>6,276</b>	<b>0</b>	<b>3,276</b>	<b>0</b>	<b>3,000</b>	<b>6,276</b>	<b>0</b>	<b>0</b>	<b>6,276</b>	<b>0</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	0	0	0	0	0	0	0	0	0	0
Plant, machinery and equipment	2,651	0	2,651	0	0	2,651	0	0	2,651	0
Fixtures, fittings and furniture	0	0	0	0	0	0	0	0	0	0
Computers and telecommunications	396	0	396	0	0	396	0	0	396	0
Library books	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>3,047</b>	<b>0</b>	<b>3,047</b>	<b>0</b>	<b>0</b>	<b>3,047</b>	<b>0</b>	<b>0</b>	<b>3,047</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	8,849	0	8,849	0	0	8,849	0	0	8,849	0
Bridges	210	0	210	0	0	210	0	0	210	0
Footpaths and cycleways	174	0	174	0	0	174	0	0	174	0
Drainage	161	0	0	0	161	161	0	0	161	0
Recreational, leisure and community facilities	190	0	190	0	0	190	0	0	190	0
Waste management	0	0	0	0	0	0	0	0	0	0
Parks, open space and streetscapes	0	0	0	0	0	0	0	0	0	0
Aerodromes	0	0	0	0	0	0	0	0	0	0
Off street car parks	0	0	0	0	0	0	0	0	0	0
Other infrastructure	0	0	0	0	0	0	0	0	0	0
<b>Total Infrastructure</b>	<b>9,584</b>	<b>0</b>	<b>9,423</b>	<b>0</b>	<b>161</b>	<b>9,584</b>	<b>0</b>	<b>0</b>	<b>9,584</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>18,907</b>	<b>0</b>	<b>15,746</b>	<b>0</b>	<b>3,161</b>	<b>18,907</b>	<b>0</b>	<b>0</b>	<b>18,907</b>	<b>0</b>

## 5a. Targeted performance indicators

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

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

### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2022/23	Forecast 2023/24	Target 2024/25	Target Projections			Trend +/-
						2025/26	2026/27	2027/28	
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	50	46	46	47	48	49	+
<b>Roads</b>									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	100%	95.00%	95.00%	95.00%	95.00%	95.00%	o
<b>Statutory planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	25.27%	42.00%	42.00%	42.00%	42.00%	42.00%	o
<b>Waste management</b>									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	53.61%	50.00%	50.00%	50.00%	50.00%	50.00%	o

## Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2022/23	Forecast 2023/24	Target 2024/25	Target Projections			Trend
						2025/26	2026/27	2027/28	+/-
<b>Liquidity</b>									
<b>Working Capital</b> (sufficient working capital is available to pay bills as and when they fall due)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	5	291.60%	172.27%	172.46%	176.71%	178.92%	182.12%	o
<b>Obligations</b>									
<b>Asset renewal</b> (assets are renewed as planned)	<b>Asset renewal compared to depreciation</b> Asset renewal and upgrade expense / Asset depreciation	6	255.90%	278.04%	284.92%	140.18%	136.44%	132.32%	-
<b>Stability</b>									
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	7	66.90%	75.68%	66.71%	67.00%	67.36%	67.44%	o
<b>Efficiency</b>									
<b>Expenditure level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	8	\$3,412	\$3,779	\$3,560	\$3,617	\$3,685	\$3,759	+

## 5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2022/23	Forecast 2023/24	Budget 2024/25	Projections			Trend +/-
						2025/26	2026/27	2027/28	
<b>Operating position</b>									
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	4.00%	(16.59%)	6.16%	6.46%	6.40%	6.63%	+
<b>Liquidity</b>									
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / current liabilities	10	78.50%	24.72%	21.70%	23.37%	23.04%	23.78%	-
<b>Obligations</b>									
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / rate revenue	11	19.20%	16.51%	19.98%	16.98%	14.08%	11.29%	+
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / rate revenue		1.60%	2.28%	2.39%	2.83%	2.75%	2.67%	+
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue		27.10%	20.81%	23.43%	20.49%	17.86%	15.22%	+
<b>Stability</b>									
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipal district	12	0.33%	0.29%	0.29%	0.29%	0.28%	0.27%	o
<b>Efficiency</b>									
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	13	\$2,365	\$2,478	\$2,542	\$2,602	\$2,663	\$2,726	-

### Key to Forecast Trend:

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



## Notes to indicators

### 5a - Targeted performance indicators

#### 1. Satisfaction with community consultation and engagement

Community consultation methods and principles continue to be reviewed and improved to ensure Council is engaging meaningfully, appropriately and effectively. Council conducted the largest ever community engagement campaign: Shaping South Gippsland in April/May 2022, to inform the development of Council's Integrated Planning Framework and documents. This extensive campaign helped develop Council's capacity for and understanding of community engagement. Council anticipates a gradual and steady increase in this indicator over the next four years, as the organisation continues to prioritise and improve community consultation and engagement.

#### 2. Sealed local roads below the intervention level

Council has developed its sealed road intervention targets by evaluating prior year performance in relation to this metric. Council aims to deliver an efficient road maintenance program which includes regular inspections of roads, prioritisation of repairs and resurfacing based on condition and usage, and adequate funding to carry out the necessary interventions. Council is also implementing new technologies and materials that can improve the longevity and durability of roads, as they become available, thereby reducing the need for frequent maintenance.

#### 3. Planning applications decided within the relevant required time

Due to significant resourcing pressures and recruitment issues, the team is unable to feasibly process the majority of applications within the required time. The Statutory Planning Team are currently investigating recruitment options for the short and long term, and other systems improvements to reduce processing times where available.

#### 4. Kerbside collection waste diverted from landfill

Based on current services provided to the community 50 per cent by weight waste diversion is a suitable target. Council is aiming to introduce changes to the kerbside waste services provided to the community, including the introduction of a full organics collection service (FOGO) and changes to bin collection frequencies. It is anticipated that this may increase diversion rates in the future.

#### 5. Working Capital

This measures Council's ability to finance capital and other investments from its own resources, excluding income from non-recurrent capital grants, non-monetary asset contributions, and other contributions to fund capital expenditure from net result. A percentage of 100% or more suggests that the Council is able to meet its short term (12 months) liabilities as and when they fall due. Working capital is higher in 2022/23 as a result of holding cash at balance date to fund carried forward capital work projects and then remains reasonable constant around the 170% mark.

#### 6. Asset renewal

The asset renewal ratio attempts to distinguish whether Council is spending enough on maintaining their assets at their current level. A ratio of below 100% would suggest that there is a renewal gap but this is not the case for South Gippsland Shire Council.

#### 7. Rates concentration

Rates concentration measures the level of rate revenue compared to underlying revenue (revenue excluding non-recurrent capital grants and monetary and non-monetary asset contributions). Council's ratio is quite steady and is in line with other the council industry average.

#### 8. Expenditure level

This ratio measures the level of total expenditure divided by the number of rate assessments. The steady increase overtime reflects the increase in operating costs.

### 5b - Financial performance indicators

#### 9. Adjusted underlying result

This measures an entity's ability to generate surplus in the ordinary course of business—excluding non-recurrent capital grants, non-monetary asset contributions, and other contributions to fund capital expenditure from net result. A surplus or increasing surplus suggests an improvement in the operating position. Negative results in prior years are the result of brought forward expenditure for prior years which is funded within accumulated surplus. The negative result for 2023/24 reflects that the Federal Government has not indicated at this stage a commitment to pay the 24/25 financial assistance grants early in June 24 as has been the case in previous years.

#### 10. Unrestricted Cash

Unrestricted cash represents Council's spare cash capacity after allowing for obligations from third parties such as Trust Funds and Deposits held and unexpended grants and contributions received. Additionally council includes carried forward capital works funded from the previous year plus funds held in reserves as part of restricted cash. The level of unrestricted cash at the end of 2024/25 has reduced due to the cash position reduction as at June 2025.

#### 11. Debt compared to rates

This ratio measures the level outstanding borrowings at balance data as a percentage of rate revenue. The ratio increases in 2024/25 as a result of \$3.15M additional borrowings to complete the Korumburra Streetscape project.

## 6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2024/25. Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Assets</b>							
Unused Road Opening Application Fee	Per Application	Taxable	\$ 773.65	\$ 811.55	\$ 37.90	4.90%	Non-statutory
<b>Building &amp; Planning Compliance</b>							
Building Permit Document Search / Certificate Fees **Provision of Copies **	Per Application	Taxable	\$ 168.65	\$ 176.90	\$ 8.25	4.89%	Non-statutory
Farm Shed Permit Exemptions	Per Application	Taxable	\$ 316.40	\$ 331.90	\$ 15.50	4.90%	Non-statutory
Place of public entertainment occupancy permit	Per Application	Taxable	\$ 736.50	\$ 772.60	\$ 36.10	4.90%	Non-statutory
Building and Planning Infringements	Each	Non -Taxable	\$ 909.00	\$ 909.00	\$ -	0.00%	Statutory
Building Approval Lodgement - Commercial	Per Applicant	Non -Taxable	\$ 123.70	\$ 123.70	\$ -	0.00%	Statutory
Building Approval Lodgement - Residential	Per Application	Non -Taxable	\$ 123.70	\$ 123.70	\$ -	0.00%	Statutory
Building/Property Information Requests	Per Application	Non -Taxable	\$ 47.90	\$ 47.90	\$ -	0.00%	Statutory
Information search fee to determine construction date of swimming pool/spa	Per Application	Non -Taxable	\$ 47.90	\$ 47.90	\$ -	0.00%	Statutory
Lodgement of a certificate of pool/spa barrier non-compliance	Per Application	Non -Taxable	\$ 390.80	\$ 390.80	\$ -	0.00%	Statutory
Lodgement of certificate of pool/spa barrier compliance	Per Application	Non -Taxable	\$ 20.70	\$ 20.70	\$ -	0.00%	Statutory
Pool/spa combined rego + search fee	Per Application	Non -Taxable	\$ 80.20	\$ 80.20	\$ -	0.00%	Statutory
Registration of private swimming pool or spa	Per Application	Non -Taxable	\$ 32.30	\$ 32.30	\$ -	0.00%	Statutory
Report & Consent (Easement)	Per Application	Non -Taxable	\$ 294.70	\$ 294.70	\$ -	0.00%	Statutory
Report & Consent (General)	Per Application	Non -Taxable	\$ 294.70	\$ 294.70	\$ -	0.00%	Statutory
Report & Consent (reg 116 Protection of Public)	Each	Non -Taxable	\$ 299.10	\$ 299.10	\$ -	0.00%	Statutory
Section 29A demolition report and consent	Each	Non -Taxable	\$ 86.40	\$ 86.40	\$ -	0.00%	Statutory
Stormwater information Request	Per Application	Non -Taxable	\$ 146.80	\$ 146.80	\$ -	0.00%	Statutory
<b>Coal Creek</b>							
Auditorium /Boardroom Hire - 1/2 day	Each	Taxable	\$ 127.19	\$ 135.00	\$ 7.81	6.14%	Non-statutory
Auditorium /Boardroom Hire - Full Day	Each	Taxable	\$ 203.50	\$ 215.00	\$ 11.50	5.65%	Non-statutory
Coal Creek School Package	Each	Taxable	\$ 11.00	\$ 12.00	\$ 1.00	9.09%	Non-statutory
School Group Administration Fee	Each	Taxable	\$ 31.00	\$ 32.50	\$ 1.50	4.84%	Non-statutory
Train Rides	Each	Taxable	\$ 8.00	\$ 8.00	\$ -	0.00%	Non-statutory
Wedding Venue Hire	Each	Taxable	\$ -	\$ 1,000.00	\$ 1,000.00		Non-statutory
Corporate Event Venue Hire	Each	Taxable	\$ -	\$ 3,000.00	\$ 3,000.00		Non-statutory
Venue Hire-General	Each	Taxable	\$ 450.00	\$ 475.00	\$ 25.00	5.56%	Non-statutory
<b>Corporate Planning and Council Business</b>							
Non Voters - VEC Infringements (50% of one penalty unit) To be updated once notified and gazetted	Per Infringement	Non -Taxable	\$ 91.00	\$ 91.00	\$ -	0.00%	Statutory
<b>Design and Service Management</b>							
Road Reserve Activity Permit (Road RAP)	Each	Non -Taxable	\$ 99.40	\$ 104.25	\$ 4.85	4.88%	Non-statutory
Plan Checking (Up to 0.75% per job)	Each	Non -Taxable	Up to 0.75% per job	Up to 0.75% per job	\$ -		Statutory
Supervision Fees (Up to 2.50% per job)	Each	Non -Taxable	Up to 2.50% per job	Up to 2.50% per job	\$ -		Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Engineering and Projects Management</b>							
Commercial - Bond (Refundable) - Korumburra Hub - no alcohol	Per Booking	Taxable	\$ 300.00	\$ 300.00	\$ -	0.00%	Non-statutory
Commercial - Bond (Refundable) - Korumburra Hub - with alcohol	Per Booking	Taxable	\$ 800.00	\$ 800.00	\$ -	0.00%	Non-statutory
Commercial (users) - Korumburra Hub - Class Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 40.00	\$ 10.00	\$ (30.00)	(75.00%)	Non-statutory
Commercial (users) - Korumburra Hub - Class Room 3 (capped at 8 hours per day)	Per Hour	Taxable	\$ 40.00	\$ 10.00	\$ (30.00)	(75.00%)	Non-statutory
Commercial (users) - Korumburra Hub - Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 30.00	\$ 10.00	\$ (20.00)	(66.67%)	Non-statutory
Commercial (users) - Korumburra Hub - Large Multi-Use Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 80.00	\$ 30.00	\$ (50.00)	(62.50%)	Non-statutory
Commercial (users) - Korumburra Hub - Larger Class Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 60.00	\$ 16.00	\$ (44.00)	(73.33%)	Non-statutory
Rebated Organisations - Bond (Refundable) - Korumburra Hub - no alcohol	Per Booking	Taxable	\$ 150.00	\$ 150.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Bond (Refundable) - Korumburra Hub - with alcohol	Per Booking	Taxable	\$ 400.00	\$ 400.00	\$ -	0.00%	Non-statutory
Rebated Organisations (users) - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 96.45	\$ 101.20	\$ 4.75	4.92%	Non-statutory
Rebated Organisations (users) - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 373.05	\$ 1,000.00	\$ 626.95	168.06%	Non-statutory
Rebated Organisations (users) - Korumburra Hub - Class Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 20.00	\$ 5.00	\$ (15.00)	(75.00%)	Non-statutory
Rebated Organisations (users) - Korumburra Hub - Class Room 3 (capped at 8 hours per day)	Per Hour	Taxable	\$ 20.00	\$ 5.00	\$ (15.00)	(75.00%)	Non-statutory
Rebated Organisations (users) - Korumburra Hub - Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.00	\$ 5.00	\$ (10.00)	(66.67%)	Non-statutory
Rebated Organisations (users) - Korumburra Hub - Large Multi-Use Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 40.00	\$ 15.00	\$ (25.00)	(62.50%)	Non-statutory
Rebated Organisations (users) - Korumburra Hub - Larger Class Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 30.00	\$ 8.00	\$ (22.00)	(73.33%)	Non-statutory
Rebated Organisations (users) - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 7.65	\$ 8.00	\$ 0.35	4.58%	Non-statutory
Rebated Organisations (users) - Leongatha Memorial Hall Contractor Set Up	Per Hour	Taxable	\$ 13.20	\$ 13.85	\$ 0.65	4.92%	Non-statutory
Rebated Organisations (users) - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.10	\$ 5.35	\$ 0.25	4.90%	Non-statutory
Rebated Organisations (users) - Leongatha Memorial Hall Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 38.40	\$ 40.30	\$ 1.90	4.95%	Non-statutory
Rebated Organisations (users) - Leongatha Memorial Hall Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 7.65	\$ 8.00	\$ 0.35	4.58%	Non-statutory
Rebated Organisations (users) - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 11.70	\$ 12.25	\$ 0.55	4.70%	Non-statutory
Rebated Organisations (users) - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 7.65	\$ 8.00	\$ 0.35	4.58%	Non-statutory
Rebated Organisations (users) - Leongatha Memorial Hall Rehearsals (1-4 Hours)	Per Booking	Taxable	\$ 25.40	\$ 26.65	\$ 1.25	4.92%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Engineering and Projects Management</b>							
Rebated Organisations (users) - Leongatha Memorial Hall set up where hall deemed unusable by other parties (Weddings Expos Lyric Theatre Catwalks - capped at 8 hours per day)	Per Hour	Taxable	\$ 25.40	\$ 26.65	\$ 1.25	4.92%	Non-statutory
Rebated Organisations (users) - Leongatha Memorial Hall Whole 7 Days	Per Booking	Taxable	\$ 550.00	\$ 576.95	\$ 26.95	4.90%	Non-statutory
Rebated Organisations (users) - Leongatha Memorial Hall Whole Complex Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 50.75	\$ 53.25	\$ 2.50	4.93%	Non-statutory
Rebated Organisations (users) - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 812.00	\$ 851.80	\$ 39.80	4.90%	Non-statutory
Rebated Organisations (users) - Sale of Alcohol during event	Per Booking	Taxable	\$ 101.50	\$ 106.45	\$ 4.95	4.88%	Non-statutory
Trade, Commercial & Individual Users - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 228.40	\$ 239.60	\$ 11.20	4.90%	Non-statutory
Trade, Commercial & Individual Users - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 933.80	\$ 1,000.00	\$ 66.20	7.09%	Non-statutory
Trade, Commercial & Individual Users - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 25.40	\$ 26.65	\$ 1.25	4.92%	Non-statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Contractor Set Up	Per Hour	Taxable	\$ 35.55	\$ 37.30	\$ 1.75	4.92%	Non-statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.25	\$ 16.00	\$ 0.75	4.92%	Non-statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 96.45	\$ 101.20	\$ 4.75	4.92%	Non-statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Hire 7 Days	Per Booking	Taxable	\$ 2,500.00	\$ 2,622.50	\$ 122.50	4.90%	Non-statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 23.35	\$ 24.50	\$ 1.15	4.93%	Non-statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 28.40	\$ 29.80	\$ 1.40	4.93%	Non-statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 25.40	\$ 26.65	\$ 1.25	4.92%	Non-statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Rehearsals (1-4 Hours)	Per Booking	Taxable	\$ 66.00	\$ 69.25	\$ 3.25	4.92%	Non-statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall set up where hall deemed unusable by other parties (Weddings Expos Lyric Theatre Catwalks - capped at 8 hours per day)	Per Hour	Taxable	\$ 71.05	\$ 74.55	\$ 3.50	4.93%	Non-statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Whole Complex Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 131.95	\$ 138.40	\$ 6.45	4.89%	Non-statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 3,303.85	\$ 3,465.75	\$ 161.90	4.90%	Non-statutory
Trade, Commercial & Individual Users - Sale of Alcohol during event	Per Booking	Taxable	\$ 406.00	\$ 425.90	\$ 19.90	4.90%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Environmental Health</b>							
Additional Temporary or Mobile Food Premises Fee (associated fixed)	Per Permit	Non -Taxable	\$ 127.80	\$ 134.05	\$ 6.25	4.89%	Non-statutory
Assessment of Land Capability Assessment	Per Request	Taxable	\$ 592.35	\$ 621.40	\$ 29.05	4.90%	Non-statutory
Class 2 - Sporting Club Registration	Each	Non -Taxable	\$ 326.50	\$ 342.50	\$ 16.00	4.90%	Non-statutory
Class 3 - Sporting Club Registration	Each	Non -Taxable	\$ 207.30	\$ 217.45	\$ 10.15	4.90%	Non-statutory
Initial Fee - Class 1	Each	Non -Taxable	\$ 1,317.90	\$ 1,382.50	\$ 64.60	4.90%	Non-statutory
Initial Fee - Class 2	Each	Non -Taxable	\$ 1,058.00	\$ 1,109.85	\$ 51.85	4.90%	Non-statutory
Initial Fee - Class 3 - Commercial	Each	Non -Taxable	\$ 615.45	\$ 645.60	\$ 30.15	4.90%	Non-statutory
Initial Fee - Class 3 - Domestic	Each	Non -Taxable	\$ 311.50	\$ 326.75	\$ 15.25	4.90%	Non-statutory
Initial Fee - PA8FC2	Each	Non -Taxable	\$ 497.05	\$ 521.40	\$ 24.35	4.90%	Non-statutory
Initial Fee - PA8FC3	Each	Non -Taxable	\$ 380.44	\$ 399.10	\$ 18.66	4.90%	Non-statutory
Initial Fee - PAFC2	Each	Non -Taxable	\$ 1,195.82	\$ 1,254.40	\$ 58.58	4.90%	Non-statutory
Initial Fee - PAFC3	Each	Non -Taxable	\$ 766.08	\$ 803.60	\$ 37.52	4.90%	Non-statutory
Inspection on request (50% of registration fee)	Per Applicant	Taxable	50% of registration fee	50% of registration fee	\$ -		Non-statutory
Renewal Fee - Class 1	Per Permit	Non -Taxable	\$ 815.25	\$ 855.20	\$ 39.95	4.90%	Non-statutory
Renewal Fee - Class 2	Per Permit	Non -Taxable	\$ 653.00	\$ 685.00	\$ 32.00	4.90%	Non-statutory
Renewal Fee - Class 3 - Commercial	Per Permit	Non -Taxable	\$ 415.65	\$ 436.00	\$ 20.35	4.90%	Non-statutory
Renewal Fee - Class 3 - Domestic	Each	Non -Taxable	\$ 213.75	\$ 224.20	\$ 10.45	4.89%	Non-statutory
Renewal Fee - Comb Hair/Beauty & Skin - PHWA	Per Permit	Non -Taxable	\$ 288.95	\$ 303.10	\$ 14.15	4.90%	Non-statutory
Renewal Fee - Hair/Beauty - PHWA	Per Permit	Non -Taxable	\$ 224.50	\$ 235.50	\$ 11.00	4.90%	Non-statutory
Renewal Fee - PA8FC2	Per Permit	Non -Taxable	\$ 404.44	\$ 424.25	\$ 19.81	4.90%	Non-statutory
Renewal Fee - PA8FC3	Per Permit	Non -Taxable	\$ 287.00	\$ 301.05	\$ 14.05	4.90%	Non-statutory
Renewal Fee - PA8FC4	Per Permit	Non -Taxable	\$ 210.60	\$ 220.90	\$ 10.30	4.89%	Non-statutory
Renewal Fee - PAFC2	Per Permit	Non -Taxable	\$ 808.73	\$ 848.35	\$ 39.62	4.90%	Non-statutory
Renewal Fee - PAFC3	Per Permit	Non -Taxable	\$ 577.00	\$ 605.25	\$ 28.25	4.90%	Non-statutory
Renewal Fee - PAFC4	Per Permit	Non -Taxable	\$ 210.68	\$ 221.00	\$ 10.32	4.90%	Non-statutory
Renewal Fee - Skin Penetration - PHWA	Per Permit	Non -Taxable	\$ 290.00	\$ 304.20	\$ 14.20	4.90%	Non-statutory
Request for Assessment of the Waste Water Disposal System for a constructed dwelling or extra initial, construction or Final Inspection	Per Request	Taxable	\$ 230.95	\$ 242.25	\$ 11.30	4.89%	Non-statutory
Request for copies of plans for septic.	Per Copy	Taxable	\$ 88.10	\$ 92.40	\$ 4.30	4.88%	Non-statutory
Request for Septic Plans and Permit	Each	Taxable	\$ 154.65	\$ 162.25	\$ 7.60	4.91%	Non-statutory
Transfer of Registrations (50% of registration fee)	Per Transfer	Non -Taxable	50% of registration fee	50% of registration fee	\$ -		Non-statutory
Permit to alter a septic tank - Minor Works	Per Permit	Non -Taxable	\$ 571.00	\$ 608.30	\$ 37.30	6.53%	Statutory
Permit to alter a septic tank system - Major Works	Per Permit	Non -Taxable	\$ -	\$ 798.20	\$ 798.20		Statutory
Permit to Install a septic tank	Per Permit	Non -Taxable	\$ 747.36	\$ 798.20	\$ 50.84	6.80%	Statutory
Report & Consent (Septic)	Per Permit	Non -Taxable	\$ 299.85	\$ 299.85	\$ -	0.00%	Statutory
Permit Amendment	Per Permit	Non -Taxable	\$ -	\$ 169.50	\$ 169.50		Statutory
OMWS Permit Transfer	Per Permit	Non -Taxable	\$ -	\$ 162.15	\$ 162.15		Statutory
OMWS Permit Renewal	Per Permit	Non -Taxable	\$ -	\$ 135.70	\$ 135.70		Statutory
<b>Environmental Services</b>							
Electric Vehicle Charger per kilowatt hour (kWh)	Each	Taxable	\$ 0.40	\$ 0.40	\$ -	0.00%	Non-statutory
<b>Hard Waste Collections</b>							
Hard Waste Collection - Pensioner	Each	Taxable	\$ 53.00	\$ 56.00	\$ 3.00	5.66%	Non-statutory
Hard Waste Collection - Regular	Each	Taxable	\$ 150.00	\$ 157.00	\$ 7.00	4.67%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Immunisation</b>							
Boostrix	Per Dose	Non -Taxable	\$ 45.00	\$ 50.00	\$ 5.00	11.11%	Non-statutory
Flu	Per Dose	Non -Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Non-statutory
Hep A Adult	Per Dose	Non -Taxable	\$ 78.00	\$ 80.00	\$ 2.00	2.56%	Non-statutory
Hep A Paediatric	Per Dose	Non -Taxable	\$ 50.00	\$ 55.00	\$ 5.00	10.00%	Non-statutory
Hep B Adult	Per Dose	Non -Taxable	\$ 32.00	\$ 35.00	\$ 3.00	9.38%	Non-statutory
Hep B Paediatric	Per Dose	Non -Taxable	\$ 20.00	\$ 21.00	\$ 1.00	5.00%	Non-statutory
Nimenrix	Per Dose	Non -Taxable	\$ 80.00	\$ 85.00	\$ 5.00	6.25%	Non-statutory
Twinrix	Per Dose	Non -Taxable	\$ 80.00	\$ 85.00	\$ 5.00	6.25%	Non-statutory
Varicella	Per Dose	Non -Taxable	\$ 82.00	\$ 85.00	\$ 3.00	3.66%	Non-statutory
<b>Landfills</b>							
Asbestos	Per Tonne	Taxable	\$ 198.00	\$ 208.00	\$ 10.00	5.05%	Non-statutory
Commercial Waste by weight	Per Tonne	Taxable	\$ 282.00	\$ 296.00	\$ 14.00	4.96%	Non-statutory
Concrete	Per Tonne	Taxable	\$ 92.00	\$ 96.50	\$ 4.50	4.89%	Non-statutory
Disposal of Clean Fill	Per Tonne	Taxable	\$ 282.00	\$ 296.00	\$ 14.00	4.96%	Non-statutory
Prescribed Waste	Per Tonne	Taxable	\$ 341.00	\$ 358.00	\$ 17.00	4.99%	Non-statutory
<b>Local Laws</b>							
Access Records	Per Record	Taxable	\$ 18.00	\$ 18.90	\$ 0.90	5.00%	Non-statutory
General Local Law Permit	Per Permit	Non -Taxable	\$ 131.50	\$ 140.00	\$ 8.50	6.46%	Non-statutory
Animal Keeping (under clause 40 of GLL 2024)	Per Permit	Non -Taxable	\$ 62.00	\$ 65.00	\$ 3.00	4.84%	Non-statutory
Compulsory works adminisatration charge	Each	Taxable	\$ 131.50	\$ 135.00	\$ 3.50	2.66%	Non-statutory
Livestock (First animal) - Release Fee + Contractor Fee	Each	Taxable	\$ 159.50	\$ 165.00	\$ 5.50	3.45%	Non-statutory
Livestock (Subsequent animals) - Release Fee + Contractor Fee	Each	Taxable	\$ 8.00	\$ 9.00	\$ 1.00	12.50%	Non-statutory
Dog registration for dangerous, menacing and restricted breeds (RDM)	Each	Non -Taxable	\$ 334.50	\$ 360.00	\$ 25.50	7.62%	Non-statutory
Dogs / Cats - First Offence - Pound release fee	Each	Taxable	\$ 107.00	\$ 112.00	\$ 5.00	4.67%	Non-statutory
Dogs / Cats - Subsequent Offence - Pound release fee	Each	Taxable	\$ 173.50	\$ 180.00	\$ 6.50	3.75%	Non-statutory
Domestic Animal Business Registration	Each	Non -Taxable	\$ 332.50	\$ 350.00	\$ 17.50	5.26%	Non-statutory
Collections (door-to-door)	Per Application	Non -Taxable	\$ 532.50	\$ 550.00	\$ 17.50	3.29%	Non-statutory
Droving of Livestock permit (where unable to comply with Manual)	Per Application	Non -Taxable	\$ 278.00	\$ 290.00	\$ 12.00	4.32%	Non-statutory
Grazing of Livestock	Per Application	Non -Taxable	\$ 134.50	\$ 280.00	\$ 145.50	108.18%	Non-statutory
Impounded vehicle release (plus towing fee)	Each	Taxable	\$ 251.50	\$ 260.00	\$ 8.50	3.38%	Non-statutory
Impounded item release	Each	Taxable	\$ 158.00	\$ 165.00	\$ 7.00	4.43%	Non-statutory
Footpath Trading Permit - A-Frame	Per Sign	Non -Taxable	\$ 68.50	\$ 72.00	\$ 3.50	5.11%	Non-statutory
Dog and Cat Registration - Full Fee	Each	Non -Taxable	\$ 173.00	\$ 180.00	\$ 7.00	4.05%	Non-statutory
Dogs and Cat Registration - Full Fee (pension rate)	Each	Non -Taxable	\$ 86.50	\$ 90.00	\$ 3.50	4.05%	Non-statutory
Dogs and Cat Registration - Reduced Fee	Each	Non -Taxable	\$ 59.00	\$ 60.00	\$ 1.00	1.69%	Non-statutory
Dog and Cat registration - Reduced Fee (pension rate)	Each	Non -Taxable	\$ 29.00	\$ 30.00	\$ 1.00	3.45%	Non-statutory
Open air burning on private property (where permit is required)	Each	Taxable	\$ 68.50	\$ 72.00	\$ 3.50	5.11%	Non-statutory
Foster Carer Registration	Each	Taxable	\$ -	\$ -	\$ -		Non-statutory
Dog and Cat Registration - Under Foster Care (First year/initial)	Each	Taxable	\$ -	\$ 8.00	\$ 8.00		Non-statutory
Dog adoption from pound - male	Each	Taxable	\$ -	\$ 350.00	\$ 350.00		Non-statutory
Dog adoption from pound - female	Each	Taxable	\$ -	\$ 450.00	\$ 450.00		Non-statutory
Cat adoption from pound - male	Each	Taxable	\$ -	\$ 150.00	\$ 150.00		Non-statutory
Cat adoption from pound - female	Each	Taxable	\$ -	\$ 250.00	\$ 250.00		Non-statutory
Daily Care Dog and Cat	Per Animal Per Day	Taxable	\$ 16.00	\$ 17.00	\$ 1.00	6.25%	Non-statutory
Daily Care Livestock	Per Animal Per Day	Taxable	\$ 18.00	\$ 19.00	\$ 1.00	5.56%	Non-statutory
Daily Care Small Animal	Per Animal Per Day	Taxable	\$ -	\$ 17.00	\$ 17.00		Non-statutory



Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Local Laws</b>							
Urgent processing Fee (within 5 days) + permit fee	Per Permit	Taxable	\$ -	\$ 35.00	\$ 35.00		Non-statutory
Vic Roads (Stock Control on Declared Roads)	Each	Taxable	\$ 807.00	\$ 850.00	\$ 43.00	5.33%	Non-statutory
CI10(1) Damaging or defacing a municipal place (damage, deface, interfere)	Each	Taxable	\$ -	\$ 140.00	\$ -		Non-statutory
CI10(2) Damaging or defacing a municipal place (fence or occupy)	Each	Taxable	\$ -	\$ 140.00	\$ -		Non-statutory
CI11(1) Tree protection in a municipal place	Each	Taxable	\$ -	\$ 140.00	\$ -		Non-statutory
CI16(1) Circuses, carnivals, fairs and events	Each	Taxable	\$ -	\$ 140.00	\$ -		Non-statutory
CI17(1) Street festivals and processions	Each	Taxable	\$ -	\$ 140.00	\$ -		Non-statutory
CI18(1) Commercial filming	Each	Taxable	\$ -	\$ 140.00	\$ -		Non-statutory
CI39(2) Camping on private property	Each	Taxable	\$ -	\$ 280.00	\$ -		Non-statutory
Fire Fines - 10 penalty units	Per Infringement	Non -Taxable	\$ 1,923.00	\$ 1,923.00	\$ -	0.00%	Statutory
Infringement - Dog at large (daytime) - 1.5 penalty units	Per Infringement	Non -Taxable	\$ 288.00	\$ 288.00	\$ -	0.00%	Statutory
Infringement - Dog at large (night times) - 2 penalty units	Per Infringement	Non -Taxable	\$ 385.00	\$ 385.00	\$ -	0.00%	Statutory
Infringement - Fail to register - 2 penalty units	Per Infringement	Non -Taxable	\$ 385.00	\$ 385.00	\$ -	0.00%	Statutory
Infringement - No Standing / Disabled Parking - 1 penalty units	Per Infringement	Non -Taxable	\$ 192.00	\$ 192.00	\$ -	0.00%	Statutory
Infringement - No tag displayed - 0.5 penalty units	Per Infringement	Non -Taxable	\$ 96.00	\$ 96.00	\$ -	0.00%	Statutory
Infringement - Overtime Parking - 0.5 penalty units	Per Infringement	Non -Taxable	\$ 96.00	\$ 96.00	\$ -	0.00%	Statutory
Infringement - Permit Zone - 0.6 penalty units	Per Infringement	Non -Taxable	\$ 115.00	\$ 115.00	\$ -	0.00%	Statutory
Local Law Infringement - 2 Local Government Act penalty units	Per Infringement	Non -Taxable	\$ 385.00	\$ 385.00	\$ -	0.00%	Statutory
Local Law Infringement - 5 Local Government Act penalty units	Per Infringement	Non -Taxable	\$ 962.00	\$ 962.00	\$ -	0.00%	Statutory
<b>Parks and Gardens Operations</b>							
Mossvale Park Event - Commercial - Electricity	Each	Taxable	\$ 106.90	\$ 112.15	\$ 5.25	4.91%	Non-statutory
Mossvale Park Event - Commercial - Parking Area Behind Sound Shell	Each	Taxable	\$ 213.85	\$ 224.35	\$ 10.50	4.91%	Non-statutory
Mossvale Park Event - Commercial - Sound Shell (fit out of sides)	Each	Taxable	\$ 427.55	\$ 448.50	\$ 20.95	4.90%	Non-statutory
Mossvale Park Event - Commercial (market / event that makes profit)	Each	Taxable	\$ 534.45	\$ 560.65	\$ 26.20	4.90%	Non-statutory
Mossvale Park Event - Non Commercial - Electricity	Each	Taxable	\$ 53.45	\$ 56.05	\$ 2.60	4.86%	Non-statutory
Mossvale Park Event - Non Commercial - Parking Area Behind Sound Shell	Each	Taxable	\$ 106.90	\$ 112.15	\$ 5.25	4.91%	Non-statutory
Mossvale Park Event - Non Commercial - Sound Shell (fit out of sides)	Each	Taxable	\$ 213.80	\$ 224.30	\$ 10.50	4.91%	Non-statutory
Mossvale Park Event - Non Commercial (free community event, wedding, funeral or private function)	Each	Taxable	\$ -	\$ -	\$ -		Non-statutory
<b>Procurement and Risk</b>							
Applicant B&W Photocopying (Amount per A1 page)	Per Page	Non -Taxable	\$ 10.75	\$ 10.75	\$ -	0.00%	Statutory
Applicant B&W Photocopying (Amount per A3 page)	Per Page	Non -Taxable	\$ 2.00	\$ 2.00	\$ -	0.00%	Statutory
Applicant B&W Photocopying (Amount per A4 page)	Per Page	Non -Taxable	\$ 0.20	\$ 0.20	\$ -	0.00%	Statutory
FOI Application Fee	Per Application	Non -Taxable	\$ 31.80	\$ 31.80	\$ -	0.00%	Statutory
FOI Council Search Fee	Per Hour	Non -Taxable	\$ 23.85	\$ 23.85	\$ -	0.00%	Statutory
FOI Supervision Search Fee (per 15 minutes)	Per 1/4 hr	Non -Taxable	\$ 5.96	\$ 5.96	\$ -	0.00%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Property and Revenue</b>							
Land Information Certificates (1.82 fee units)	Per Request	Non -Taxable	\$ 28.90	\$ 28.90	\$ -	0.00%	Statutory
<b>Recreation</b>							
Outdoor Swimming Pool - Adult Entry	Per Entry	Taxable	\$ 6.20	\$ 6.50	\$ 0.30	4.84%	Non-statutory
Outdoor Swimming Pool - Child Entry	Per Entry	Taxable	\$ 5.00	\$ 5.25	\$ 0.25	5.00%	Non-statutory
Outdoor Swimming Pool - Concession Entry	Each	Taxable	\$ -	\$ 5.25	\$ 5.25		Non-statutory
Outdoor Swimming Pool - Daily Family Entry	Per Entry	Taxable	\$ 20.00	\$ 21.00	\$ 1.00	5.00%	Non-statutory
Outdoor Swimming Pool - Daily Family Entry Concession	Each	Taxable	\$ -	\$ 18.50	\$ 18.50		Non-statutory
Outdoor Swimming Pool - Family Season Ticket	Per Applicant	Taxable	\$ 180.00	\$ 190.00	\$ 10.00	5.56%	Non-statutory
Outdoor Swimming Pool - Family Season Ticket Concession	Each	Taxable	\$ -	\$ 150.00	\$ 150.00		Non-statutory
Outdoor Swimming Pool - School Single Entry	Per Entry	Taxable	\$ 5.00	\$ 5.30	\$ 0.30	6.00%	Non-statutory
Outdoor Swimming Pool - Season Ticket Child	Per Entry	Taxable	\$ 80.00	\$ 84.00	\$ 4.00	5.00%	Non-statutory
Outdoor Swimming Pool - Season Ticket Child concession	Each	Taxable	\$ -	\$ 64.00	\$ 64.00		Non-statutory
Outdoor Swimming Pool - Single Season Ticket	Per Applicant	Taxable	\$ 100.00	\$ 105.00	\$ 5.00	5.00%	Non-statutory
Outdoor Swimming Pool - Single Season Ticket concession	Each	Taxable	\$ -	\$ 84.00	\$ 84.00		Non-statutory
Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0.00%	Non-statutory
SPLASH - Aquatic Education Aquasafe Membership Fortnightly Fee (Family)	Per Applicant	Taxable	\$ 28.00	\$ 29.35	\$ 1.35	4.82%	Non-statutory
SPLASH - Aquatic Adventure Day - Per participant	Per Applicant	Taxable	\$ 9.80	\$ 10.30	\$ 0.50	5.10%	Non-statutory
SPLASH - Aquatic Education Aquasafe Membership Fortnightly Fee	Per Applicant	Taxable	\$ 35.00	\$ 36.70	\$ 1.70	4.86%	Non-statutory
SPLASH - Aquatic Education Aquasafe Plus Membership Fortnightly Fee	Per Applicant	Taxable	\$ 38.00	\$ 39.85	\$ 1.85	4.87%	Non-statutory
SPLASH - Aquatic Education Aquasafe Plus Membership Fortnightly Fee (Family Membership)	Per Applicant	Taxable	\$ 30.00	\$ 31.50	\$ 1.50	5.00%	Non-statutory
SPLASH - Aquatic Membership Concession Fee	Each	Taxable	\$ 25.00	\$ 26.00	\$ 1.00	4.00%	Non-statutory
SPLASH - Aquatic Membership Fortnightly Fee	Each	Taxable	\$ 31.00	\$ 32.50	\$ 1.50	4.84%	Non-statutory
SPLASH - Aquatics (Casual) Adult Rec Swim	Per Entry	Taxable	\$ 7.20	\$ 7.50	\$ 0.30	4.17%	Non-statutory
SPLASH - Aquatics (Casual) Child Rec Swim	Per Entry	Taxable	\$ 6.00	\$ 6.10	\$ 0.10	1.67%	Non-statutory
SPLASH - Aquatics (Casual) Concession Rec Swim	Per Entry	Taxable	\$ 5.80	\$ 6.10	\$ 0.30	5.17%	Non-statutory
SPLASH - Aquatics (Casual) Family Rec Swim	Per Entry	Taxable	\$ 20.00	\$ 21.00	\$ 1.00	5.00%	Non-statutory
SPLASH - Aquatics (Casual) Family Rec Swim Concession	Each	Taxable	\$ -	\$ 18.50	\$ 18.50		Non-statutory
SPLASH - Aquatics (Casual) Spectator	Per Entry	Taxable	\$ 2.00	\$ 2.00	\$ -	0.00%	Non-statutory
SPLASH - Children's Programs Facility Rental - Casual Lane Hire	Per Applicant	Taxable	\$ 36.00	\$ 37.75	\$ 1.75	4.86%	Non-statutory
SPLASH - Full Centre Membership Concession Family Fortnightly Fee	Each	Taxable	\$ 27.00	\$ 28.30	\$ 1.30	4.81%	Non-statutory
SPLASH - Full Centre Membership Concession Fee	Each	Taxable	\$ 36.00	\$ 38.00	\$ 2.00	5.56%	Non-statutory
SPLASH - Full Centre Membership Family Fortnightly Fee	Each	Taxable	\$ 36.00	\$ 38.00	\$ 2.00	5.56%	Non-statutory
SPLASH - Full Centre Membership Fortnightly Fee	Each	Taxable	\$ 45.00	\$ 47.20	\$ 2.20	4.89%	Non-statutory
SPLASH - Group Fitness Aqua Aerobics	Per Applicant	Taxable	\$ 15.00	\$ 15.75	\$ 0.75	5.00%	Non-statutory
SPLASH - Group Fitness Aqua Aerobics (Concession)	Per Applicant	Taxable	\$ 11.50	\$ 12.00	\$ 0.50	4.35%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Recreation</b>							
SPLASH - Memberships Aquasafe School Holiday Program Participant Fee	Per Applicant	Taxable	\$ 75.00	\$ 78.70	\$ 3.70	4.93%	Non-statutory
SPLASH - Older Adults Programs Aqua Movers	Per Applicant	Taxable	\$ 8.60	\$ 9.00	\$ 0.40	4.65%	Non-statutory
SPLASH - Older Adults Programs Disability Access Program	Per Applicant	Taxable	\$ 8.60	\$ 9.00	\$ 0.40	4.65%	Non-statutory
SPLASH - Older Adults Programs Strength Training Session	Per Applicant	Taxable	\$ 8.60	\$ 9.00	\$ 0.40	4.65%	Non-statutory
SPLASH - Schools - Aquatic Carnival Hire	Per Day	Taxable	\$ 900.00	\$ 945.00	\$ 45.00	5.00%	Non-statutory
SPLASH - Schools - Aquatic Full Pool Hire (Sole Use)	Per Hour	Taxable	\$ 130.00	\$ 136.00	\$ 6.00	4.62%	Non-statutory
SPLASH - Schools - Aquatic Education (School Instructor)	Per Applicant	Taxable	\$ 5.00	\$ 5.30	\$ 0.30	6.00%	Non-statutory
SPLASH - Schools - Aquatic Education (YMCA Teacher)	Per Applicant	Taxable	\$ 9.00	\$ 9.50	\$ 0.50	5.56%	Non-statutory
SPLASH - Stadium Basketball Clinic	Per Entry	Taxable	\$ 17.00	\$ 17.85	\$ 0.85	5.00%	Non-statutory
SPLASH - Stadium Basketball Rental (Casual User)	Per Hour	Taxable	\$ 2.50	\$ 2.70	\$ 0.20	8.00%	Non-statutory
SPLASH - Stadium Basketball Rental (single court)	Per Hour	Taxable	\$ 22.70	\$ 23.80	\$ 1.10	4.85%	Non-statutory
SPLASH - Stadium Birthday Parties	Per Applicant	Taxable	\$ 21.00	\$ 22.00	\$ 1.00	4.76%	Non-statutory
SPLASH - Stadium Indoor Soccer Team Registration (Senior)	Per Entry	Taxable	\$ 72.00	\$ 75.50	\$ 3.50	4.86%	Non-statutory
SPLASH - Stadium Indoor Soccer Team sheet (Senior)	Per Entry	Taxable	\$ 50.00	\$ 52.50	\$ 2.50	5.00%	Non-statutory
SPLASH - Stadium Netball Team Registration Fee (Senior)	Per Entry	Taxable	\$ 72.00	\$ 75.50	\$ 3.50	4.86%	Non-statutory
SPLASH - Stadium Netball Team sheet Fee (Senior)	Per Entry	Taxable	\$ 50.00	\$ 52.50	\$ 2.50	5.00%	Non-statutory
SPLASH - Stadium Netta / Fun Net Clinic	Per Entry	Taxable	\$ 16.55	\$ 17.40	\$ 0.85	5.14%	Non-statutory
SPLASH - Stadium Schools Rental (single court)	Per Hour	Taxable	\$ 48.00	\$ 50.00	\$ 2.00	4.17%	Non-statutory
SPLASH - Stadium Soccer Clinic	Per Entry	Taxable	\$ 17.00	\$ 17.85	\$ 0.85	5.00%	Non-statutory
Toora - Outdoor Swimming Pool - Adult Entry	Per Entry	Taxable	\$ 7.00	\$ 7.20	\$ 0.20	2.86%	Non-statutory
Toora - Outdoor Swimming Pool - Child Entry	Per Entry	Taxable	\$ 5.80	\$ 6.00	\$ 0.20	3.45%	Non-statutory
Toora - Outdoor Swimming Pool - Concession Entry	Per Applicant	Taxable	\$ -	\$ 6.00	\$ 6.00		Non-statutory
Toora - Outdoor Swimming Pool - Family Season Ticket	Per Applicant	Taxable	\$ 350.00	\$ 360.00	\$ 10.00	2.86%	Non-statutory
Toora - Outdoor Swimming Pool - Family Season Ticket Concession	Per Applicant	Taxable	\$ -	\$ 300.00	\$ 300.00		Non-statutory
Toora - Outdoor Swimming Pool - School Single Entry	Per Entry	Taxable	\$ 5.00	\$ 5.25	\$ 0.25	5.00%	Non-statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Adult	Per Applicant	Taxable	\$ 193.00	\$ 198.00	\$ 5.00	2.59%	Non-statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Child	Per Applicant	Taxable	\$ 140.00	\$ 144.00	\$ 4.00	2.86%	Non-statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Child Concession	Per Applicant	Taxable	\$ -	\$ 124.00	\$ 124.00		Non-statutory
Toora - Outdoor Swimming Pool - Single Season Ticket concession	Per Applicant	Taxable	\$ -	\$ 144.00	\$ 144.00		Non-statutory
Toora - Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0.00%	Non-statutory
Toora - Outdoor Swimming Pool - Weekly Family Ticket	Per Application	Taxable	\$ 85.00	\$ 87.00	\$ 2.00	2.35%	Non-statutory
Toora Foster - Outdoor Swimming Pool - Family Season Ticket	Each	Taxable	\$ -	\$ 495.00	\$ 495.00		Non-statutory
Toora Foster - Outdoor Swimming Pool - Family Season Ticket Concession	Each	Taxable	\$ -	\$ 405.00	\$ 405.00		Non-statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket Child	Each	Taxable	\$ -	\$ 205.20	\$ 205.20		Non-statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket Adult	Each	Taxable	\$ -	\$ 272.70	\$ 272.70		Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Recreation</b>							
Toora Foster - Outdoor Swimming Pool - Single Season Ticket Child Concession	Each	Taxable	\$ -	\$ 169.20	\$ 169.20		Non-statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket concession	Each	Taxable	\$ -	\$ 205.20	\$ 205.20		Non-statutory
<b>Statutory Planning</b>							
Applications or Requests to respond to written Planning Enquiries	Each	Taxable	\$ 100.55	\$ 200.00	\$ 99.45	98.91%	Non-statutory
Notification of an application (cost of each additional letter where more than 10 letters required, no sign, no newspaper)	Each	Taxable	\$ 6.50	\$ 6.80	\$ 0.30	4.62%	Non-statutory
Notification of an application (less than 10 letters - does not include cost of sign or newspaper notice)	Each	Taxable	\$ 139.90	\$ 146.75	\$ 6.85	4.90%	Non-statutory
Notification of an application (per newspaper notice - some applications may require notices in multiple papers)	Each	Taxable	\$ 336.60	\$ 353.10	\$ 16.50	4.90%	Non-statutory
Notification of an application (sign on site)	Each	Taxable	\$ 279.80	\$ 293.50	\$ 13.70	4.90%	Non-statutory
Re-checking plans if plans for endorsement are not submitted in line with the condition on the permit	Each	Taxable	\$ 112.55	\$ 118.05	\$ 5.50	4.89%	Non-statutory
Request for copies of Planning Permit and Approved Plans	Each	Taxable	\$ 157.40	\$ 165.10	\$ 7.70	4.89%	Non-statutory
Request for copies of Planning Permit Applications on Advertising (per page)	Each	Taxable	\$ 1.05	\$ 1.10	\$ 0.05	4.76%	Non-statutory
Request for copies of Planning Permit or Approved Plans	Each	Taxable	\$ 89.60	\$ 94.00	\$ 4.40	4.91%	Non-statutory
Request for extension of time (first request)	Each	Taxable	\$ 308.10	\$ 323.20	\$ 15.10	4.90%	Non-statutory
Request for extension of time (second or subsequent request)	Each	Taxable	\$ 559.60	\$ 587.00	\$ 27.40	4.90%	Non-statutory
Secondary Consent (anything other than single dwelling or ancillary to single dwelling) where cost of development increases by less than 100,000	Each	Taxable	\$ 331.20	\$ 347.45	\$ 16.25	4.91%	Non-statutory
Secondary Consent (anything other than single dwelling or ancillary to single dwelling) where cost of development increases by more than 1,000,000	Each	Taxable	\$ 331.20	\$ 347.45	\$ 16.25	4.91%	Non-statutory
Secondary Consent (anything other than single dwelling or ancillary to single dwelling) where cost of development increases by more than 100,000 but less than 1,000,000	Each	Taxable	\$ 331.20	\$ 347.45	\$ 16.25	4.91%	Non-statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development does not increase by more than 10,000	Each	Taxable	\$ 331.20	\$ 347.45	\$ 16.25	4.91%	Non-statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by 10,001 - 100,000	Each	Taxable	\$ 331.20	\$ 347.45	\$ 16.25	4.91%	Non-statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by more than 100,000	Each	Taxable	\$ 331.20	\$ 347.45	\$ 16.25	4.91%	Non-statutory
Secondary Consent (subdivision)	Each	Taxable	\$ 331.20	\$ 347.45	\$ 16.25	4.91%	Non-statutory
Title Search Statement Only - Does not include Copies of Plans Transfers, Mortgages, Agreements or Dealing Nos or other Instrument Search	Each	Taxable	\$ 20.05	\$ 21.05	\$ 1.00	4.99%	Non-statutory
Title Searches	Each	Taxable	\$ 43.95	\$ 46.10	\$ 2.15	4.89%	Non-statutory
Title Searches - Copy of Plans	Each	Taxable	\$ 14.45	\$ 15.15	\$ 0.70	4.84%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %	Basis of Fee
<b>Statutory Planning</b>							
Title Searches (cost of each covenant or Section 173 Agreement listed on title)	Each	Taxable	\$ 11.95	\$ 12.55	\$ 0.60	5.02%	Non-statutory
To register a new Section 173 Agreement with titles office or to remove or amend Section 173 Agreement from title by agreement of all parties	Each	Taxable	\$ 721.35	\$ 756.70	\$ 35.35	4.90%	Non-statutory
All Other Development Class 11 - Up to \$100,000	Per Permit	Non -Taxable	\$ 1,164.80	\$ 1,164.80	\$ -	0.00%	Statutory
All Other Development Class 12 - \$100,001 to \$1M	Per Permit	Non -Taxable	\$ 1,570.60	\$ 1,570.60	\$ -	0.00%	Statutory
All Other Development Class 13 - \$1M to \$5M	Per Permit	Non -Taxable	\$ 3,464.40	\$ 3,464.40	\$ -	0.00%	Statutory
All Other Development Class 14 - \$5M to \$15M	Per Permit	Non -Taxable	\$ 8,830.10	\$ 8,830.10	\$ -	0.00%	Statutory
All Other Development Class 15 - \$15M to \$50M	Per Permit	Non -Taxable	\$ 26,039.50	\$ 26,039.50	\$ -	0.00%	Statutory
All Other Development Class 16 - More than \$50M	Per Permit	Non -Taxable	\$ 58,526.80	\$ 58,526.80	\$ -	0.00%	Statutory
Application to Amend or end a Section 173 agreement under Section 178A	Per Application	Non -Taxable	\$ 668.80	\$ 668.80	\$ -	0.00%	Statutory
Certificate of Compliance	Per Application	Non -Taxable	\$ 333.70	\$ 333.70	\$ -	0.00%	Statutory
Class 1 - Change or allow a new use of the land	Per Permit	Non -Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Reg. 6 - Certification of a plan of subdivision	Per Application	Non -Taxable	\$ 177.40	\$ 177.40	\$ -	0.00%	Statutory
Reg. 7 - Alteration of plan	Per Application	Non -Taxable	\$ 112.70	\$ 112.70	\$ -	0.00%	Statutory
Reg. 8 - Amendment of certified plan	Per Application	Non -Taxable	\$ 142.80	\$ 142.80	\$ -	0.00%	Statutory
Satisfaction matters	Per Application	Non -Taxable	\$ 330.70	\$ 330.70	\$ -	0.00%	Statutory
Single Dwelling Class 2 - Up to \$10,000	Per Permit	Non -Taxable	\$ 202.90	\$ 202.90	\$ -	0.00%	Statutory
Single Dwelling Class 3 - \$10,001 to \$100,000	Per Permit	Non -Taxable	\$ 638.80	\$ 638.80	\$ -	0.00%	Statutory
Single Dwelling Class 4 - \$100,001 to \$500,000	Per Permit	Non -Taxable	\$ 1,307.60	\$ 1,307.60	\$ -	0.00%	Statutory
Single Dwelling Class 5 - \$500,001 to \$1M	Per Permit	Non -Taxable	\$ 1,412.80	\$ 1,412.80	\$ -	0.00%	Statutory
Single Dwelling Class 6 - \$1M to \$2M	Per Permit	Non -Taxable	\$ 1,518.00	\$ 1,518.00	\$ -	0.00%	Statutory
Subdivision Class 17 - Subdivide an existing building	Per Permit	Non -Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Subdivision Class 18 - Subdivide land into 2 lots	Per Permit	Non -Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Subdivision Class 19 - Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Per Permit	Non -Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Subdivision Class 20 - To subdivide land (per 100 lots created)	Per Permit	Non -Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Subdivision Class 21 - To create, vary or remove a restriction Subdivision Act 1988; or Create or move a right of way/easement	Per Permit	Non -Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Subdivision Class 22 - A permit not otherwise provided for in this Regulation	Per Permit	Non -Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
VicSmart Class 10 - Application other than Class 7, 8 or 9	Per Permit	Non -Taxable	\$ 202.90	\$ 202.90	\$ -	0.00%	Statutory
VicSmart Class 7 - Up to \$10,000	Per Permit	Non -Taxable	\$ 202.90	\$ 202.90	\$ -	0.00%	Statutory
VicSmart Class 8 - More than \$10,001	Per Permit	Non -Taxable	\$ 435.90	\$ 435.90	\$ -	0.00%	Statutory
VicSmart Class 9 - Application to subdivide or consolidate land	Per Permit	Non -Taxable	\$ 202.90	\$ 202.90	\$ -	0.00%	Statutory
Development Plans and subsequent amendments to development plans	Each	Taxable	\$ 649.60	\$ 681.45	\$ 31.85	4.90%	Non-statutory
Notification of a Development Plan 0-10 letters	Each	Taxable	\$ 139.90	\$ 146.75	\$ 6.85	4.90%	Non-statutory
Notification of Development Plan – sign on site	Each	Taxable	\$ 308.00	\$ 323.10	\$ 15.10	4.90%	Non-statutory
Notification of Development Plant - each additional letter above 10	Each	Taxable	\$ 6.55	\$ 6.85	\$ 0.30	4.58%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Statutory Planning</b>							
Planning Scheme Amendment - Stage 1 - Considering a request to Amend a planning scheme, Exhibition and notice and considering submissions that do not seek to change the amendment Application Fee - (All non-council initiated amendments pay this fee)	Each	Non -Taxable	\$ 3,275.40	\$ 3,275.40	\$ -	0.00%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if up to 10 public submissions to an amendment are made)	Each	Non -Taxable	\$ 16,233.90	\$ 16,233.90	\$ -	0.00%	Statutory
Planning Scheme Amendment – Stage 3 – Adopting the amendment - (All non-council initiated amendments pay this fee)	Each	Non -Taxable	\$ 516.80	\$ 516.80	\$ -	0.00%	Statutory
Planning Scheme Amendment - Stage 4 - Approve the Amendment. Submit adopted Amendment to the Minister for Approval. (The fee is paid to the Minister - All non-council initiated amendments pay this fee to Council which then pays it to the Minister)	Each	Non -Taxable	\$ 516.80	\$ 516.80	\$ -	0.00%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if 21+ public submissions to an amendment are made)	Each	Non -Taxable	\$ 43,359.30	\$ 43,359.30	\$ -	0.00%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if between 11 to 20 public submissions to an amendment are made)	Each	Non -Taxable	\$ 32,436.00	\$ 32,436.00	\$ -	0.00%	Statutory
<b>Transfer Stations</b>							
Car Bodies (Tyres and Gas Bottles removed and drained of fluids)	Per Car	Taxable	\$ -	\$ -	\$ -		Non-statutory
Car Tyres	Size	Taxable	\$ 11.00	\$ 11.50	\$ 0.50	4.55%	Non-statutory
Concrete Bricks Fill up to one m3	Per Cubic metre	Taxable	\$ 50.00	\$ 52.50	\$ 2.50	5.00%	Non-statutory
E-Waste - Bag up to 120L capacity (excluding e-waste items with specific fees)	Each	Taxable	\$ 5.50	\$ 6.00	\$ 0.50	9.09%	Non-statutory
E-Waste - Fridge, freezer or air conditioner not de-gassed	Each	Taxable	\$ 6.00	\$ 6.50	\$ 0.50	8.33%	Non-statutory
E-Waste - Fridge, freezer or air conditioner with evidence of de-gassing	Each	Taxable	\$ -	\$ -	\$ -		Non-statutory
E-Waste - Laptops, Computers, Printers, DVD & VCR Players etc	Each	Taxable	\$ 8.50	\$ 9.00	\$ 0.50	5.88%	Non-statutory
E-Waste - Large CRT TV (Larger than 40cm)	Each	Taxable	\$ 23.50	\$ 24.50	\$ 1.00	4.26%	Non-statutory
E-Waste - Large Fluro Tube (longer than 4 foot)	Each	Taxable	\$ 1.00	\$ 1.00	\$ -	0.00%	Non-statutory
E-Waste - Large Plasma/LCD TV (Larger than 100cm)	Each	Taxable	\$ 16.50	\$ 17.50	\$ 1.00	6.06%	Non-statutory
E-Waste - Light globe or small fluro tube (less than 4 foot)	Each	Taxable	\$ 0.50	\$ 0.50	\$ -	0.00%	Non-statutory
E-Waste - Small CRT TV/Computer Monitor (Smaller than 40cm)	Each	Taxable	\$ 16.50	\$ 17.50	\$ 1.00	6.06%	Non-statutory
E-Waste - Small Plasma/LCD TV (Smaller than 100cm)	Each	Taxable	\$ 7.50	\$ 8.00	\$ 0.50	6.67%	Non-statutory
E-Waste - Solar panel (less than 1m in length)	Each	Taxable	\$ 7.50	\$ 8.00	\$ 0.50	6.67%	Non-statutory
E-Waste - Solar panel (over 1m in length)	Each	Taxable	\$ 16.50	\$ 17.50	\$ 1.00	6.06%	Non-statutory
Extra Charge for Tyre on Rim	Size	Taxable	\$ 13.50	\$ 14.00	\$ 0.50	3.70%	Non-statutory
Gas Bottles - 10 to 20kg	Each	Taxable	\$ 17.00	\$ 18.00	\$ 1.00	5.88%	Non-statutory
Gas Bottles - Larger than 20kg	Each	Taxable	\$ 29.50	\$ 31.00	\$ 1.50	5.08%	Non-statutory
Gas Bottles - up to 10kg	Each	Taxable	\$ 8.00	\$ 8.50	\$ 0.50	6.25%	Non-statutory
General Waste - 120 L Bin	Per Bin	Taxable	\$ 9.50	\$ 10.00	\$ 0.50	5.26%	Non-statutory



Description of Fees and Charges	Unit of Measure	GST Status	2023/24 Fee Inc GST	2024/25 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Transfer Stations</b>							
General Waste - 240L Bin	Per Bin	Taxable	\$ 19.00	\$ 20.00	\$ 1.00	5.26%	Non-statutory
General Waste - Car Boot	Per Car Boot	Taxable	\$ 35.00	\$ 36.50	\$ 1.50	4.29%	Non-statutory
General Waste - Garbage Bag up to 120L	Per Bag	Taxable	\$ 8.00	\$ 8.50	\$ 0.50	6.25%	Non-statutory
General Waste - Large tandem trailer over 8 X 5 (Heaped Load)	Each	Taxable	\$ 308.00	\$ 323.00	\$ 15.00	4.87%	Non-statutory
General Waste - Large tandem trailer over 8 X 5 (Level Load)	Each	Taxable	\$ 154.00	\$ 162.00	\$ 8.00	5.19%	Non-statutory
General Waste - Large tandem trailer over 8 X 5 (With a Cage)	Each	Taxable	\$ 458.00	\$ 480.00	\$ 22.00	4.80%	Non-statutory
General Waste - Other Domestic	Per Cubic metre	Taxable	\$ 70.00	\$ 73.50	\$ 3.50	5.00%	Non-statutory
General Waste - Single axle trailer over 6 x 4 (Heaped Load)	Each	Taxable	\$ 180.00	\$ 189.00	\$ 9.00	5.00%	Non-statutory
General Waste - Single axle trailer over 6 x 4 (Level Load)	Each	Taxable	\$ 89.50	\$ 94.00	\$ 4.50	5.03%	Non-statutory
General Waste - Single axle trailer over 6 x 4 (With a Cage)	Each	Taxable	\$ 271.00	\$ 284.00	\$ 13.00	4.80%	Non-statutory
General Waste - Small tandem trailer up to 8 X 5 (Heaped Load)	Each	Taxable	\$ 208.00	\$ 218.00	\$ 10.00	4.81%	Non-statutory
General Waste - Small tandem trailer up to 8 X 5 (Level Load)	Each	Taxable	\$ 103.00	\$ 108.00	\$ 5.00	4.85%	Non-statutory
General Waste - Small tandem trailer up to 8 X 5 (With a Cage)	Each	Taxable	\$ 308.00	\$ 323.00	\$ 15.00	4.87%	Non-statutory
General Waste - Standard single axle trailer up to 6 x 4 (Heaped Load)	Each	Taxable	\$ 123.00	\$ 129.00	\$ 6.00	4.88%	Non-statutory
General Waste - Standard single axle trailer up to 6 x 4 (Level Load)	Each	Taxable	\$ 70.00	\$ 73.50	\$ 3.50	5.00%	Non-statutory
General Waste - Standard single axle trailer up to 6 x 4 (With a Cage)	Each	Taxable	\$ 187.00	\$ 196.00	\$ 9.00	4.81%	Non-statutory
General Waste - Ute - Heaped Load	Per Ute	Taxable	\$ 123.00	\$ 129.00	\$ 6.00	4.88%	Non-statutory
General Waste - Ute - up to one cubic meter	Per Ute	Taxable	\$ 70.00	\$ 73.50	\$ 3.50	5.00%	Non-statutory
Green Waste - 120L Bin	Each	Taxable	\$ 3.50	\$ 4.00	\$ 0.50	14.29%	Non-statutory
Green Waste - 240L Bin	Each	Taxable	\$ 7.00	\$ 8.00	\$ 1.00	14.29%	Non-statutory
Green Waste - 6 x 4 Trailer With Cage	Each	Taxable	\$ 48.00	\$ 50.50	\$ 2.50	5.21%	Non-statutory
Green Waste - Amnesty Period (No Fees Charged) 1st November to 31st December	Each	Taxable	\$ -	\$ -	\$ -		Non-statutory
Green Waste - Car Boot / Station Wagon	Each	Taxable	\$ 7.50	\$ 8.00	\$ 0.50	6.67%	Non-statutory
Green Waste - Large Single Axle Trailer (Heaped Load)	Each	Taxable	\$ 32.00	\$ 33.50	\$ 1.50	4.69%	Non-statutory
Green Waste - Large Single Axle Trailer (Level Load)	Each	Taxable	\$ 18.00	\$ 19.00	\$ 1.00	5.56%	Non-statutory
Green Waste - Large Single Axle Trailer With Cage	Each	Taxable	\$ 65.00	\$ 68.00	\$ 3.00	4.62%	Non-statutory
Green Waste - Standard 6 x 4 Trailer (Heaped Load)	Each	Taxable	\$ 24.50	\$ 25.50	\$ 1.00	4.08%	Non-statutory
Green Waste - Standard 6 x 4 Trailer (Level Load)	Each	Taxable	\$ 13.50	\$ 14.00	\$ 0.50	3.70%	Non-statutory
Green Waste - Tandem Trailer (Heaped Load)	Each	Taxable	\$ 48.00	\$ 50.50	\$ 2.50	5.21%	Non-statutory
Green Waste - Tandem Trailer (Level Load)	Each	Taxable	\$ 26.50	\$ 28.00	\$ 1.50	5.66%	Non-statutory
Green Waste - Tandem Trailer With Cage	Each	Taxable	\$ 97.50	\$ 102.00	\$ 4.50	4.62%	Non-statutory
Green Waste - Ute (Heaped Load)	Each	Taxable	\$ 24.50	\$ 25.50	\$ 1.00	4.08%	Non-statutory
Green Waste - Ute (Level Load)	Each	Taxable	\$ 13.50	\$ 14.00	\$ 0.50	3.70%	Non-statutory
Large Truck Tyre	Size	Taxable	\$ 49.00	\$ 51.50	\$ 2.50	5.10%	Non-statutory
Mattress - Double Bed	Each	Taxable	\$ 24.50	\$ 30.00	\$ 5.50	22.45%	Non-statutory
Mattress - Single Bed	Each	Taxable	\$ 21.00	\$ 25.00	\$ 4.00	19.05%	Non-statutory
Small Truck / Four Wheel Drive Tyres	Size	Taxable	\$ 24.50	\$ 25.50	\$ 1.00	4.08%	Non-statutory
Tractor Tyre	Size	Taxable	\$ 207.00	\$ 217.00	\$ 10.00	4.83%	Non-statutory

## Appendix 1 - Differential Rates

### 1.1 Rates to be Levied

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

- a general rate of 0.292929% (0.00292929 cents in the dollar of CIV) for all rateable General / Residential Land;
- a general rate of 0.307575% (0.00307575 cents in the dollar of CIV) for all rateable Commercial Land;
- a general rate of 0.307575% (0.00307575 cents in the dollar of CIV) for all rateable Industrial Land;
- a general rate of 0.205050% (0.00205050 cents in the dollar of CIV) for all rateable Rural Vacant Land; and
- a general rate of 0.585857% (0.00585857 cents in the dollar of CIV) for all rateable Vacant Land other;
- a general rate of 0.205050% (0.00205050 cents in the dollar of CIV) for all rateable Farming Land;
- a general rate of 0.146464% (0.00146464 cents in the dollar of CIV) for all rateable Cultural and Recreational Lands; and

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

The objective of the differential rates is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council. Council has chosen to define the categories of land to which each differential rate applies by reference to the Australian Valuation Property Classification Code (AVPCC) that is allocated to it in accordance with the Valuation of Land Act 1960.

Details of the objectives of each differential rate, the types and classes of land, which are subject to each differential rate and the uses of each differential rate, are set out below.

## **1.2 General Land**

- 1.2.1 General Land is any land which is not:
  - 1.2.1.1 Commercial Land, as described in subparagraph 1.3.1;
  - 1.2.1.2 Industrial Land, as described in subparagraph 1.4.1;
  - 1.2.1.3 Vacant Land, as described in subparagraph 1.5.1;
  - 1.2.1.4 Farm Land, as described in subparagraph 1.6.1;
  - 1.2.1.5 Cultural and Recreational Land, as described in subparagraph 1.7.1;or
  - 1.2.1.6 Rural Vacant Land as described in subparagraph 1.8.1;
- 1.2.2 The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to
  - 1.2.2.1 construction and maintenance of infrastructure assets;
  - 1.2.2.2 development and provision of health and community services; and
  - 1.2.2.3 provision of general support services.
- 1.2.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.2.1 above.
- 1.2.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.2.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.2.6 The use of the land within this differential rate is, in the case of improved land, any use of land creating the relevant characteristics described in paragraph 1.2.1 above.
- 1.2.7 The land affected by this rate is that which displays the characteristics described in subparagraph 1.2.1 above, and may be located in any zone created by the South Gippsland Planning Scheme.
- 1.2.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2023/24 financial year.
- 1.2.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

### 1.3 Commercial Land

- 1.3.1 Commercial Land is any land which is used predominantly for commercial purposes and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated:  
**AVPCC 202-299, 656, 657, 669-672, 674, 675, 684, 687, 688, 690, 696, 711, 715, 803-816, 818-820, 822, 823, 825, 827 and 828.**
- 1.3.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.3.2.1 construction and maintenance of infrastructure assets;
  - 1.3.2.2 development and provision of health and community services; and
  - 1.3.2.3 provision of general support services.
- 1.3.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.3.1 above.
- 1.3.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.3.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.3.6 The use of the land within this differential rate is, in the case of improved land, any use of land giving rise to the allocation of a relevant AVPCC code specified in subparagraph 1.3.1 above.
- 1.3.7 The land affected by this rate is that which is in any zone where commercial development is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.3.1 above.
- 1.3.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2023/24 financial year.
- 1.3.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

### 1.4 Industrial Land

- 1.4.1 Industrial Land is any land which is used predominantly for industrial purposes and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated:  
**AVPCC 303-399, 400-481, 483-499, 602-612, 615-623, 626-637, 639-644, 647-649, 659, 661-664, 666, 667, 673, 676-679, 681-683, 685, 689, 691 and 693-699.**
- 1.4.2 The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.4.2.1 construction and maintenance of infrastructure assets;
  - 1.4.2.2 development and provision of health and community services; and
  - 1.4.2.3 provision of economic development and general support services.
- 1.4.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.4.1 above.
- 1.4.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.4.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.4.6 The use of the land within this differential rate is, in the case of improved land, any use of land giving rise to the allocation of a relevant AVPCC code specified in subparagraph 1.4.1 above.
- 1.4.7 The land affected by this rate is that which is in any zone where industrial development is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.4.1 above.
- 1.4.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2023/24 financial year.
- 1.4.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

## 1.5 Vacant Land

- 1.5.1 Vacant Land is any land which is vacant, to the extent that no buildings are erected on it, and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated:  
**AVPCC 100-108, 150, 151, 200, 201, 300, 301, 482, 600, 601, 700-706, 782 or 800-802.**
- 1.5.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
  - 1.5.2.1 promote responsible land management through appropriate maintenance and development of the land;
  - 1.5.2.2 ensure that foregone community and economic development resulting from underutilisation of land is minimised; and
  - 1.5.2.3 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited) to the:
    - 1.5.2.3.1 construction and maintenance of infrastructure assets;
    - 1.5.2.3.2 development and provision of health and community services; and
    - 1.5.2.3.3 provision of economic development and general support services.
- 1.5.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.5.1 above.
- 1.5.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.5.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.5.6 The vacant land affected by this rate is that which is located in any zone under the South Gippsland Planning Scheme (excluding farming or rural activity zones) and which displays the characteristics described under subparagraph 1.5.1 above.
- 1.5.7 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

## **1.6 Farm Land**

1.6.1 Farm Land is any land on which the business of farming is being carried out, and which:

**1.6.1.1 has a total area of less than 2 hectares and is –**

1.6.1.1.1 used predominantly for farming purposes; AND

1.6.1.1.2 forms part of a farm business which straddles the boundary with an adjoining municipality;  
OR

1.6.1.1.3 (where the farm business is entirely within the municipality) to which any of the following AVPCC codes, or AVPCC codes in the following range, have been allocated:

**AVPCC 540-543 or 564**

OR

1.6.1.1.4 used predominantly for farming purposes;  
AND

1.6.1.1.5 is operated in combination with other property within Council's municipal district which, when combined, have a total area exceeding 20 hectares, to which AVPCC codes in the following range apply:

**AVPCC 570-572**

OR

**1.6.1.2 has a total area of between 2 and 20 hectares and –**

1.6.1.2.1 is used predominantly for farming purposes; AND

1.6.1.2.2 if there is a dwelling situated on the land, or a current planning permit for construction of a dwelling on the land, has applied to it an AVPCC code within the following range:

**AVPCC 540-583;**

OR

1.6.1.2.3 if there is no dwelling situated on the land, and no current planning permit for construction of a dwelling on the land, has applied to it an AVPCC code within the following range:

**AVPCC 500-583;**

OR

**1.6.1.3 has a total area exceeding 20 hectares and –**

1.6.1.3.1 is used predominantly for farming purposes; AND

1.6.1.3.2 has applied to it an AVPCC code within the following range:

**AVPCC 500-583.**

To avoid doubt, 'business' for the purposes of identifying Farm Land, has the same meaning as that given to it by section 2(1) of the Valuation of Land Act 1960 for the same purpose, being a business that: has a significant and substantial commercial purpose or character; and seeks to make a profit on a continuous or repetitive basis from its activities on the land; and is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.

1.6.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:

1.6.2.1 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:

1.6.2.1.1 construction and maintenance of public infrastructure assets;

1.6.2.1.2 development and provision of health, environmental and community services; and

1.6.2.1.3 provision of general support services; encourage and support the business of primary production; and retain and, where appropriate, expand the business of primary production.

1.6.2.2 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.6.1 above.

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

1.6.2.4 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.

1.6.2.5 The use of the land within this differential rate is any use of land creating the relevant characteristics described in subparagraph 1.6.1 above.

1.6.2.6 The land affected by this rate is that which is in any zone where farming is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.6.1 above.

1.6.2.7 The types of buildings on the land within this differential rate (if any) are all buildings which are present on the land at the date of declaration of rates for the 2023/24 financial year.

1.6.2.8 Council has considered this differential rate in the context of the range of revenue instruments and options available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.



## **1.7 Cultural and Recreational Land**

- 1.7.1 Cultural and Recreational Land is any land that has the characteristics of 'recreational lands' as defined by section 2 of the Cultural and Recreational Lands Act 1963.
- 1.7.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
  - 1.7.2.1 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
    - 1.7.2.1.1 construction and maintenance of public infrastructure assets;
    - 1.7.2.1.2 development and provision of health, environmental and community services; and
    - 1.7.2.1.3 provision of general support services; and
  - 1.7.2.2 encourage the provision of land and facilities for the enjoyment of residents of and visitors to the municipal district.
- 1.7.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.7.1 above.
- 1.7.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.7.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.7.6 The use of the land within this differential rate is any use of land creating the relevant characteristics described in subparagraph 1.7.1 above.
- 1.7.7 The land affected by this rate is that which is located in any zone under the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.7.1 above.
- 1.7.8 The types of buildings on the land within this differential rate (if any) are all buildings which are present on the land at the date of declaration of rates for the 2023/24 financial year.
- 1.7.9 Council has considered this differential rate in the context of the range of revenue instruments and options available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

## **1.8 Rural Vacant Land**

- 1.8.1 Vacant Land is any land which is vacant, to the extent that no buildings are erected on it, and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated:  
**AVPCC 100-108, 150, 151, 200, 201, 300, 301, 482, 600, 601, 700-706, 782 or 800-802.**
- 1.8.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
  - 1.8.2.1 promote responsible land management through appropriate maintenance and development of the land;
  - 1.8.2.2 ensure that foregone community and economic development resulting from underutilisation of land is minimised; and
  - 1.8.2.3 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited) to the:
    - 1.8.2.3.1 construction and maintenance of infrastructure assets;
    - 1.8.2.3.2 development and provision of health and community services; and
    - 1.8.2.3.3 provision of economic development and general support services.
- 1.8.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.8.1 above.
- 1.8.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.8.5 The geographic location of the land within this differential rate is rural land wherever located within the municipal district, without reference to ward boundaries.
- 1.8.6 The rural vacant land affected by this rate is that which is located in a farming or rural activity zone under the South Gippsland Planning Scheme and which displays the characteristics described under subparagraph 1.5.1 above.
- 1.8.7 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

## SOUTH GIPPSLAND SHIRE COUNCIL

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Shire Council