

SOUTH GIPPSLAND SHIRE COUNCIL

DRAFT

# Annual Budget 2022/23 – 2025/26



*South Gippsland*  
Shire Council

## *Acknowledgment 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.*



*eucalyptus, (genus Eucalyptus)*

# Purpose of this document

This Proposed Budget is a key strategic document that outlines the services and projects Council provides for the South Gippsland community, and the proposed resources required for the 2022/23 to 2025/26 financial years.



Mirboo North Pool

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# Message from the Mayor

## Cr Mohya Davies

Mayor

South Gippsland Shire Council



Cr Mohya Davies (Mayor)

Council is delighted to present South Gippsland Shire Council's *2022/23 Budget and Financial Plan*. These strategic documents outline the broad range of services and investment provided by Council into our local community and economy.

The preparation of this Budget has been challenging given the global uncertainty, the continuing impact of the COVID-19 Pandemic, and the fragile economic environment. However, Council has continued to invest in services that are of increasing importance to the community as we move through the recovery phase of COVID-19. These range from maternal and child health services to continuing to bolster our economic growth through realising the potential of assets such as the Great Southern Rail Trail, to the delivery of improved planning outcomes. Our services must meet the needs of our residents, while being delivered in a financially responsible and sustainable way. The *Budget* contains a capital program of \$31.5 million, which will provide the community with a number of public realm improvements, upgraded infrastructure and recreational facilities.

The *Proposed Budget and Financial Plan* have been developed within the rate cap increase of 1.75% for the 2022/23 financial year as mandated by the Victorian Government. This will indeed prove challenging over the coming financial year for the sector as a whole, as many price increases for materials and services, especially construction costs, will exceed this amount. It is in this uncertain environment that prudential financial management and cost efficiencies become more important than ever to ensure that Council is able to respond quickly to continue to deliver the services for our community whilst maintaining our assets.

### Some of our key projects for 2022/23 are:

- Expanding our Gravel Roads Resheet Program
- Reviewing unfunded projects from Paths & Trails Strategy to connect small towns experiencing population growth
- Advocating for vastly improved digital connectivity
- Leveraging Council's investment in the Great Southern Rail Trail to increase visitation to our Shire
- Developing a *Reconciliation Action Plan*
- Commencing the investigation and feasibility for the renewal of the Korumburra Pool
- Commencing the development of a new *Waste Management Plan*
- Undertaking a complete review of Council's Planning Scheme
- Developing an *Advocacy Strategy* to meet our community's needs
- Feasibility Study for pedestrian and cycling access at Sandy Point and Venus Bay

The *Budget* and *Financial Plan* have been prepared in conjunction with the *Council Plan*, *Revenue and Rating Plan* and *Asset Plan* and is underpinned by unprecedented engagement with our community that commenced with the *Community Vision* engagement in December 2021.

The *Budget* and *Financial Plan* bring to life our new *Community Vision* and *Council Plan* and was informed by the feedback we received via Shaping South Gippsland, Council's largest ever engagement campaign.

During the engagement to date, more than 3,000 (this includes 2,000 households from Regional Profile and 928 people through *Community Vision*) people shared their thoughts and insights with us, and we are committed to delivering on these. This *Budget* supports the six Strategic Objectives outlined in the *Draft Council Plan 2022-2026*:

## 1. Leading with Integrity

## 2. Connecting Our People and Places

## 3. Economy and Industry

## 4. Healthy and Engaged Communities

## 5. Protecting and Enhancing our Environment

## 6. Sustainable Growth

From improved roads, cleanliness and maintenance of public spaces, to delivering infrastructure and improving community connectedness, we believe that our *2022/23 Budget* will help achieve the outcomes that are important to our community. The financial assumptions for this *Budget* are built upon strong foundations. The operating *Budget* of \$68.5 million in 2022/23 is directed towards priority services for the community being delivered in a sustainable manner.

We look forward to working with you.

*"... The Proposed Budget and Financial Plan have been developed within the rate cap increase of 1.75% for the 2022/23 financial year as mandated by the Victorian Government..."*



Expanding our Gravel  
Roads Resheet Program



Leveraging Council's investment  
in the Great Southern Rail Trail to  
increase visitation



# Introduction from the CEO

"This document is about what is happening now and what we have planned for the future"

## **Kerryn Ellis**

Chief Executive Officer  
South Gippsland Shire Council



*Kerryn Ellis (CEO)*

I am delighted to have the opportunity to provide an introduction and overview of Council's *Draft 2022/23 Budget*.

It has certainly been a very full period between the election of South Gippsland Shire's new Councillors, and the development of this *Budget*. I would like to commend the Councillors on the energy and enthusiasm with which they have embraced their new roles, and the very comprehensive approach Councillors have taken to talking to and engaging with our community.

This *Draft Budget* represents the financial commitment Council is proposing to make to deliver on the Council and the community's aspirations and priorities.

*"...I commend the Councillors on their energy and enthusiasm in the development of this Budget for South Gippsland..."*

## Overview

The 2022/23 Budget forms an integral part of Council's *Integrated Planning and Reporting Framework* as it gives effect to the *Council Plan* and implements strategies from the *Community Vision*. The four-year *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 /<br>Actual |                |                |
|--------------------------------------------------|----------------------|----------------|----------------|
|                                                  | 2021/22              | 2022/23        | Change         |
|                                                  | \$'000               | \$'000         | \$'000         |
| Total income                                     | 85,297               | 74,593         | (10,704)       |
| Total expense                                    | 72,852               | 68,451         | 4,401          |
| <b>Surplus for the year</b>                      | <b>12,445</b>        | <b>6,142</b>   | <b>(6,303)</b> |
| <b>Less non-operating income and expenditure</b> |                      |                |                |
| Grants capital (non-recurrent)                   | 10,239               | 8,168          | 2,071          |
| Non-monetary contributions                       | 903                  | 422            | 481            |
| Capital contributions other sources              | 997                  | 1,438          | (441)          |
| <b>Adjusted underlying surplus (deficit)</b>     | <b>307</b>           | <b>(3,885)</b> | <b>(4,192)</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 result for 2022/23 is a deficit of \$3.885 million which is primarily a result of:

- The Federal Government's decision to bring forward 2022/23 financial grants to the 2021/22 financial year (\$5.5 million reduction in the 2022/23 Budget).

## Property Revaluations and the Rate Rise

The following table highlights that overall Council properties have increased by 38.13% from the 2021/22 valuations, with all classes increasing.

| Type of Class of Land     | Forecast /<br>Actual |            |           |        |
|---------------------------|----------------------|------------|-----------|--------|
|                           | 2021/22              | 2022/23    | Change    | Change |
|                           | \$'000               | \$'000     | \$'000    | %      |
| General / Residential     | 6,062,970            | 8,500,384  | 2,437,414 | 40.20  |
| Industrial                | 261,873              | 305,331    | 43,458    | 16.60  |
| Commercial                | 294,040              | 374,666    | 80,626    | 27.42  |
| Farm                      | 3,562,463            | 4,845,977  | 1,283,514 | 36.03  |
| Vacant Rural              | 36,926               | 51,298     | 14,372    | 38.92  |
| Vacant other              | 222,359              | 345,410    | 123,051   | 55.34  |
| Cultural and Recreational | 8,497                | 10,259     | 1,762     | 20.74  |
| Total value of land       | 10,449,128           | 14,433,325 | 3,984,197 | 38.13  |

Average rates in 2022/23 will increase by 1.75% 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 reference to 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 *Draft Revenue and Rating Plan* 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 *Draft Plan* recommends the following differential rates be applied (noting that this is in draft form, subject to Community feedback and Council endorsement):

| Type or class of land     | 2022/23<br>Rates in<br>\$/CIV | % to<br>General<br>Rate |
|---------------------------|-------------------------------|-------------------------|
| General / Residential     | 0.00324737                    | 100%                    |
| Industrial                | 0.00340974                    | 105%                    |
| Commercial                | 0.00340974                    | 105%                    |
| Farm                      | 0.00227316                    | 70%                     |
| Vacant Rural              | 0.00227316                    | 70%                     |
| Vacant other              | 0.00649474                    | 200%                    |
| Cultural and Recreational | 0.00162369                    | 50%                     |

Key information is provided below comparing 2021/22 Forecast to the *Draft 2022/23 Budget*:

### 1. Rates and Charges

Total revenue from rates and charges is projected to be \$48.108 million, which incorporates an average rate increase of 1.75%. This is in line with the Fair Go Rates System (FGRS) which caps rates increases by Victorian councils to the forecast movement in the Consumer Price Index (CPI) of 1.75%. 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 \$6.143 million to \$633.652 million during 2022/23. 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%, which indicates that Council has more cash and liquid assets than short-term liabilities.

### 3. Operating Result

The expected operating result for the 2022/23 year is a surplus of \$6.142 million, which is a decrease of \$6.303 million from 2021/22. This is mainly due to:

- Lower Operating Grants (\$9.665 million), which is a result of the federal government's decision to bring forward \$5.5 million in Victoria Grants Commission payments to the 2021/22 financial year and the receipt of grant funding for storm events which occurred in 2021/22.
- Lower Capital Grants (\$2.071 million) which are project based and can vary greatly year on year.
- Lower expenditure on materials and services (\$3.479 million) due to storm related expenditure in 2021/22.



#### 4. Financial Sustainability

This *Budget* has been prepared for the four-year period ending 30 June 2026. 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, while still achieving the Council's strategic *Local Government Better Practice Guide* 37 of 40 objectives.

The adjusted underlying result, which is a measure of financial sustainability, shows a surplus over the term of the *Budget*, with the exception of the 2022/23 year due to the timing of the payment of \$5.5 million being brought forward to 2021/22.

#### 5. Cash and Investments

Cash and investments are expected to decrease by \$6.956 million during the year to \$27.304 million as at 30 June 2023. It is important to note the forecast cash balance at 30 June 2022 includes \$8.174 million held for completion of capital works carried forward into 2022/23.

#### 6. Capital Works

The \$31.467 million capital works program is funded by:

- \$9.770 million in grants and contributions;
- \$4.000 million in borrowings; and
- \$17.697 million in Council cash.

The capital *Budget* includes \$8.174 million of carry forward projects from 2021/22.

### Budget Influences (internal and external)

This section sets out the key budget influences arising from the internal and external environment within which Council operates. The drafting of this *Budget* and *Financial Plan* has taken place in an unprecedented time of uncertainty and economic change with the ongoing effects of not only a global pandemic, but also increasing inflationary pressures and the as yet unknown full impacts of the war in the Ukraine.

The four years represented within the *Budget* are 2022/23 through to 2025/26. In preparing the 2022/23 *Budget*, a number of external influences have been taken into consideration. These are outlined below:

- Superannuation – Compulsory employer contributions for superannuation will increase to 10.5% in July 2022 from the 2022/23 year onwards. Further increases which have been legislated (up to 12% in 1 July 2026 and onwards) are also included in forward look budgets.
- Enterprise Agreement (EA) – at the time of drafting this *Budget*, the 2019 Enterprise Agreement is due to expire on 20 June 2022. Any changes to employment conditions or annual salary increases are as yet unknown.
- Rate Capping – The Victorian State Government continues with a cap on rate increases. The cap for 2022-/23 has been set at 1.75%.
- Waste Disposal Costs – The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfills 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.
- Coronavirus (COVID-19) – COVID-19 has presented a fast-evolving significant challenge to businesses, households, and the economy worldwide. Council has acted in the interest of keeping our

community, residents and workforce safe. Ongoing impacts to Council's revenue for Coal Creek and Local Laws fines are expected to continue in 2022/23.

- Fees and Charges – Fees for hall hire for Rebated users of the Memorial Hall in Leongatha have been halved to encourage community use.
- 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.
- 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 Governments 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.
- 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 recognises 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.
- 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.

### Key dates for the budget process

- Proposed *Draft Budget* submitted to Council for 'in principal' endorsement to seek community feedback – 20 April 2022 Council Meeting;
- Proposed *Draft Budget* available for community feedback – 21 April 2022 to 15 May 2022; and
- Final *Budget* submitted to Council for adoption – 29 June 2022.

### Conclusion

I commend the Councillors on the extensive work they have all personally invested in developing the first *Budget* of their term as a Council. This *Budget* outlines the resource allocation committed to delivering on the *Community's Vision* and the *Council Plan* for the next four years and beyond. The *Budget* provides a sound balance between progressing Council and the community's priorities, whilst ensuring Council remains financially sustainable in the long-term. As Chief Executive Officer, I look forward to providing leadership and guidance to the organisation to ensure Council's priorities are delivered and sound financial stewardship is maintained.

# Link to the Integrated Planning and Reporting Framework

1

South Gippsland Shire Council has developed a robust service 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.

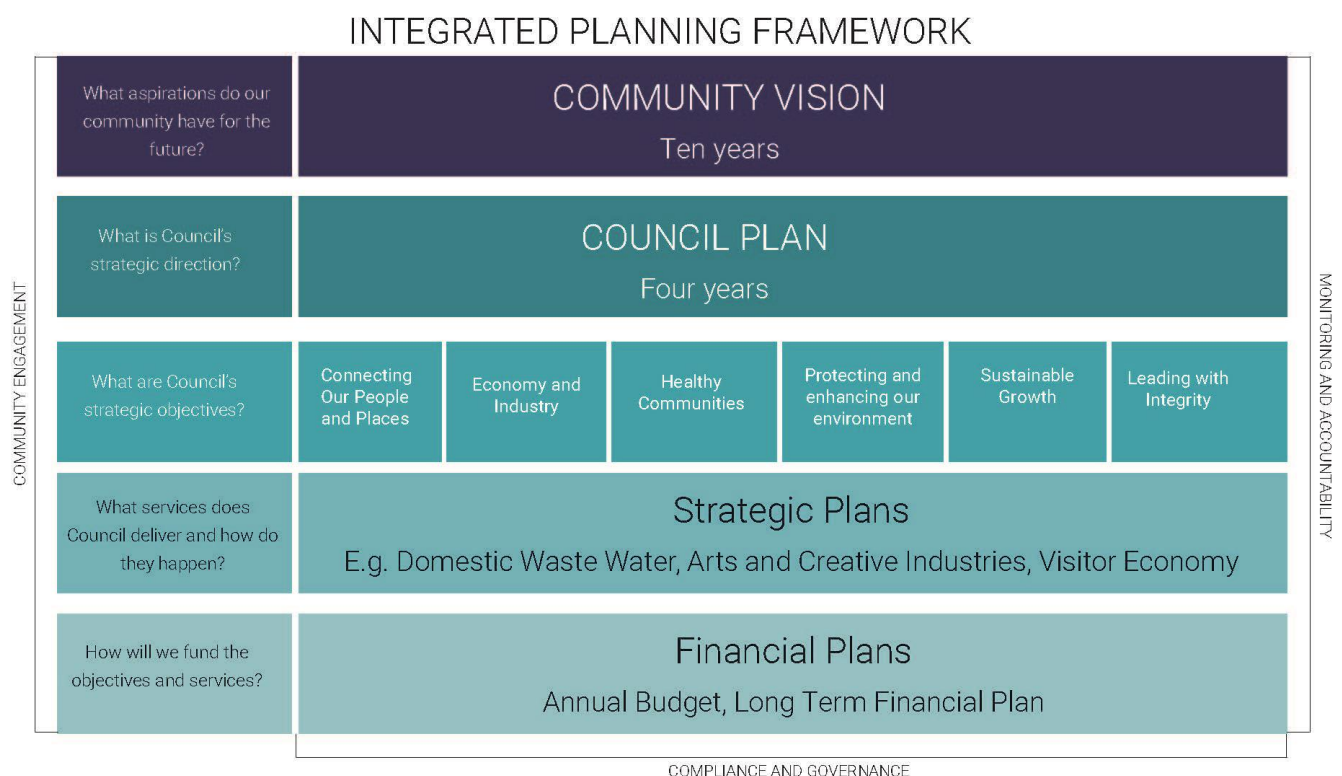
This section outlines the Department services, the budgets that resource them and their linkages to the *Council Plan Strategic Objectives*.

## 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 'Integrated Planning and Reporting Framework' there are opportunities for community involvement.

Figure 1. Council's Strategic Planning & Reporting Framework



### 1.1.2 Key Planning Considerations

There is a legal obligation on Council 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.

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

South Gippsland; through a common-sense approach, adapting to protect and enhance our unique natural environment, towns and villages through community led planning and initiatives. Celebrating our resourceful, resilient communities, culture, environment, heritage, agriculture and industries while empowering positive change through education and action. We care deeply about the land and the future of South Gippsland.

## 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:

### 1. Leading with Integrity

### 2. Connecting Our People and Places

### 3. Economy and Industry

### 4. Healthy and Engaged Communities

### 5. Protecting and Enhancing our Environment

### 6. Sustainable Growth



| Strategic Objective                 | Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. 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>            |
| 2. 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 3. 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>                                                                                        |
| 4. Healthy 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.</p> <p>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 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> |

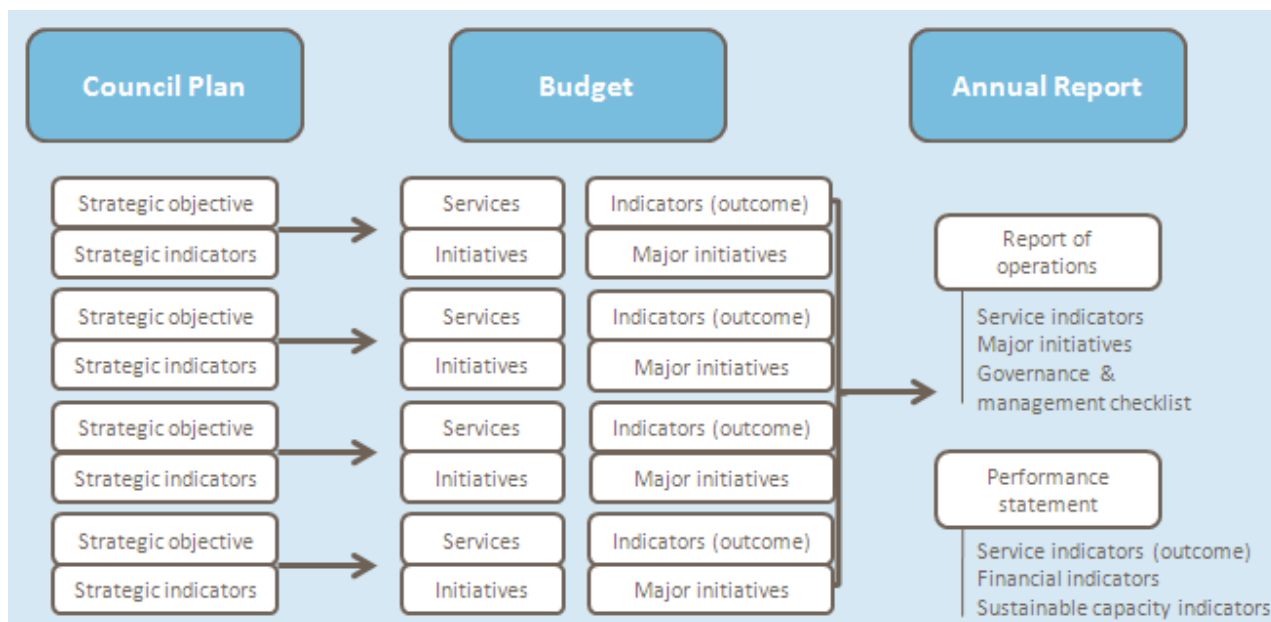
| Strategic Objective                                | Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>5. Protecting and Enhancing our Environment</p> | <p>We believe 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 biosecurity, 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> |
| <p>6. Sustainable Growth</p>                       | <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 twenty-eight 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>                |







This section provides a description of the services and initiatives to be funded in the *Budget* for the 2022/23 year and how these will contribute to achieving the strategic objectives outlined in the *Council Plan*. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives and service performance outcome indicators in the *Budget* and report against them in their *Annual Report* to support transparency and accountability. The relationship between these accountability requirements in the *Council Plan*, the *Budget* and the *Annual Report* is shown below.



Source: Department of Jobs, Precincts and Regions

## 2.1 Strategic Objective 1 – Leading with Integrity

### Our 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.

## Services Funded

| Service area                          | Description of services provided                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                           | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'000 |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------------|-------------------------------|-----------------------------|
| Chief Executive Officer               | The Chief Executive Office builds strong and productive relationships with government and key regional agencies to strengthen the performance of the Council.                                                                                                                                                                                                                                                                                                                          | <i>Inc</i>                | 176                         | -                             | -                           |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Exp</i>                | (686)                       | (644)                         | (606)                       |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Surplus/ (deficit)</i> | (510)                       | (644)                         | (606)                       |
|                                       | The Chief Executive Office is accountable for ensuring that Council's objectives of the <i>Council Plan</i> 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.                                                                                                                                                |                           |                             |                               |                             |
| Performance and Innovation Management | The Performance and Innovation Directorate provides services including:                                                                                                                                                                                                                                                                                                                                                                                                                | <i>Inc</i>                | -                           | -                             | -                           |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Exp</i>                | (1,839)                     | (1,920)                       | (1,941)                     |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Surplus/ (deficit)</i> | (1,839)                     | (1,920)                       | (1,941)                     |
|                                       | <ul style="list-style-type: none"> <li>- People and Culture;</li> <li>- Customer Information and Advocacy;</li> <li>- Financial Strategy;</li> <li>- Innovation and Technology;</li> <li>- Governance Services; and</li> <li>- Library Board representation.</li> </ul>                                                                                                                                                                                                                |                           |                             |                               |                             |
| Financial Strategy                    | 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.                                                                                                                                                                                                                                                | <i>Inc</i>                | 493                         | 356                           | 221                         |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Exp</i>                | (4,032)                     | (3,201)                       | (2,955)                     |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Surplus/ (deficit)</i> | (3,539)                     | (2,845)                       | (2,734)                     |
|                                       | 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.                                                                                                                                                                        |                           |                             |                               |                             |
| Digital and Technology                | The Innovation 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.                                                                                                                                          | <i>Inc</i>                | -                           | -                             | -                           |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Exp</i>                | (3,202)                     | (2,994)                       | (3,462)                     |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Surplus/ (deficit)</i> | (3,202)                     | (2,994)                       | (3,462)                     |
| People and Culture                    | The People & 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>                | 1,555                       | 834                           | 208                         |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Exp</i>                | (1,908)                     | (1,839)                       | (1,927)                     |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Surplus/ (deficit)</i> | (353)                       | (1,005)                       | (1,719)                     |
| Governance                            | The Governance Department delivers services from the Governance team to the community, Councillors and staff. It provides support for Council meetings, briefings and hearings, policy compliance, corporate planning, monitoring and reporting, including development of the <i>Community Vision</i> , <i>Council Plan</i> and <i>Annual Report</i> . It leads policy review and provides governance reform support, including requirements of the <i>Local Government Act 2020</i> . | <i>Inc</i>                | 1                           | 46                            | 46                          |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Exp</i>                | (1,100)                     | (1,865)                       | (1,119)                     |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Surplus/ (deficit)</i> | (1,099)                     | (1,819)                       | (1,073)                     |



## Services Funded

| Service area                      | Description of services provided                                                                                                                                                                                                                                                                                                                                                                                                                                    |                           | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'000 |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------------|-------------------------------|-----------------------------|
| Customer Information and Advocacy | The Customer Information and Advocacy Department services to the community include phone-based customer service, website maintenance, social media, front-desk customer service, media liaison, coordination of Council Noticeboard and the Mayors' Message, advocacy materials to support Council's key projects, maintenance of the online Community Directory, production and distribution of the e-newsletter In The Know, Australia Day Awards and ceremonies. | <i>Inc</i>                | 21                          | 30                            | -                           |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <i>Exp</i>                | (1,065)                     | (1,283)                       | (1,240)                     |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <i>Surplus/ (deficit)</i> | (1,044)                     | (1,253)                       | (1,240)                     |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                           |                             |                               |                             |

## How we measure our success

### INDICATOR

### Target or desired trend

### Level of influence

The number of participants actively engaged in the *Community Leadership Program* (if funded)

Participants enrolled in the Program

Moderate

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

Community satisfaction with Council decisions

*[Community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community]*

Increase

*\*LGPRF Indicator*

High

Council decisions made at meetings closed to the public

*[Percentage of Council resolutions made at Council Meetings closed to the public]*

Decrease

*\*LGPRF Indicator*

High

Community satisfaction with community consultation and engagement

*[Community satisfaction rating out of 100 with the consultation and engagement efforts of the Council]*

Increase

*\*LGPRF Indicator*

High

Councillor attendance at Council meetings

*[Percentage of attendance at ordinary and special Council meetings by Councillors]*

90% and above

*\*LGPRF Indicator*

High

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



## Council's Major Initiatives 2022/23

|                                                                                                                                                                                                                                      | Council's role   | Currently funded (\$) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|
| Develop and implement the <i>Advocacy Strategy</i> including Council's Priority Projects.                                                                                                                                            | Deliver Advocate |                       |
| Lead an outwardly focused, innovative and financially sustainable organisation that delivers maximum community benefit by conducting Service Reviews of individual services.                                                         | Deliver          |                       |
| Demonstrate good governance, integrity and accountability through decision making that is ethical, informed and inclusive, incorporating a review of Council's <i>Governance Rules</i> and <i>Audit and Risk Committee Charter</i> . | Deliver          |                       |
| Implement Council's <i>Customer First Project</i> to enhance customer experience through the transformation of our services to ensure they are easy to access and provide user-friendly experiences.                                 | Deliver          |                       |

## New Council Plan Initiatives 2022/23

### YEAR 1

|                                                                                                                                                                                                                                                                                                                                                                                       | Council's role | Budgeted (\$) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|
| Continue to invest in, and deliver, Community Leadership Programs to strengthen community expertise and volunteering. <ul style="list-style-type: none"> <li><i>Community Leadership Program</i> funding will provide resources to support the two skills-based programs of the <i>Community Leadership Program</i> and the <i>Community Leadership Network</i> each year.</li> </ul> | Deliver        | \$127,000     |

## Service Performance Outcome Indicators

| Service    | Indicator                             | 2020/21 Actual | 2021/22 Forecast     | 2022/23 Budget |
|------------|---------------------------------------|----------------|----------------------|----------------|
| Governance | Satisfaction with Council's decisions | 46             | Maintain or Increase | 46 or higher   |

*Note: These indicators are also measures of success indicators in the Council Plan*

## 2.2 Strategic Objective 2 - Connecting our People and Places

### Our 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.
- Advocate for whole of Shire digital telecommunications coverage and emergency backup planning.
- Plan and advocate for public and community transport solutions to connect residents to our larger service towns and health services.
- 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 neighborhoods.

| Services Funded            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |                             |                               |                             |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------|-------------------------------|-----------------------------|
| Service area               | Description of services provided                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                     | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'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.                                                                                                                                                                                                                              | Inc                 | 2,712                       | 3,165                         | 3,495                       |
|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Exp                 | (9,247)                     | (11,657)                      | (11,029)                    |
|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Surplus / (deficit) | (6,535)                     | (8,492)                       | (7,534)                     |
|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |                             |                               |                             |
| 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.                                                                                                                                     | Inc                 | 1,044                       | 147                           | 130                         |
|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Exp                 | (3,528)                     | (3,611)                       | (3,837)                     |
|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Surplus / (deficit) | (2,484)                     | (3,464)                       | (3,707)                     |
|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |                             |                               |                             |
| 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. | Inc                 | 1,121                       | 1,226                         | 771                         |
|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Exp                 | (8,549)                     | (10,062)                      | (10,340)                    |
|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Surplus / (deficit) | (7,428)                     | (8,836)                       | (9,569)                     |
|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |                             |                               |                             |
|                            | The rapid response and afterhours call out service to ensure the safety of Council's roads and associated road infrastructure assets, 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 maintained to condition standards that are below the renewal intervention level set by Council and therefore do not require renewal<br><br><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<br><br><i>*LGPRF Indicator</i> | Moderate           |

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

## Council's Major Initiatives 2022/23

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Council's Role | Currently Funded (\$) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------|
| <p>The sustainability and improvement of Council's infrastructure will be measured by the percentage of completed capital works projects due for delivery in the current financial year, excluding grant funding reliant projects with funding pending.</p> <p>Below is a list of some of the significant projects:</p> <ul style="list-style-type: none"> <li>• Falls Road, Fish Creek Rural Road Rehabilitation</li> <li>• Footpath Renewal and Extension Program</li> <li>• Great Southern Rail Trail Extension - Leongatha to Nyora and Welshpool to Hedley</li> <li>• New Footpath Sweeper for Town CBD Cleaning</li> <li>• Simons Lane, Leongatha Upgrade</li> <li>• Road Reseal Program</li> </ul> <p>Target: 70% or greater completion each year</p> | Deliver        |                       |
| Advocate to the relevant level of Government for connectivity improvements within the Shire, including telecommunications and transport.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Advocate       |                       |
| Implement Council's <i>Blueprint for Community and Economic Infrastructure Strategy</i> process to prioritise and schedule asset and capital works and development.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Deliver        |                       |
| Review the unfunded project list in the <i>Paths and Trails Strategy</i> for inclusion in future Capital Works Program, with a focus on connecting small towns where population growth is occurring.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Deliver        |                       |



## New Council Plan Initiatives 2022/23

### YEAR 1

|                                                                                                                                                                                                                    | Council's Role | Budgeted (\$) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|
| <p>Improve the conditions of gravel roads through extending the Resheet Program.</p> <p><i>[An additional 20 kilometres re-sheeting on top of the existing program]</i></p>                                        | Deliver        | \$500,000     |
| <p>Improve maintenance, visual aesthetics and safety of our urban activity areas with a new, versatile Street Sweeping service that will regularly clean footpaths in the shopping precincts across the Shire.</p> | Deliver        | \$300,000     |
| <p>Invest \$100,000 in the detailed design work for sealing priority gravel roads (a minimum of two kilometres per annum).</p>                                                                                     | Deliver        | \$100,000     |
| <p>Undertake a feasibility study for future pedestrian and bike paths in Venus Bay and Sandy Point.</p>                                                                                                            | Deliver        | \$100,000     |

## Service Performance Outcome Indicators

| Service | Indicator                            | 2020/21<br>Actual | 2021/22<br>Forecast  | 2022/23<br>Budget |
|---------|--------------------------------------|-------------------|----------------------|-------------------|
| Roads   | Satisfaction with sealed local roads | 43                | Maintain or Increase | >43               |

## 2. 2 Strategic Objective 3 - Economy and Industry

### Our 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.
- 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.
- Encourage commercial opportunities for improved visitor accommodation, encouraging tourists to visit and remain longer in our region.
- Enhance and diversify the visitor experience through investment attraction, product development, strategic branding, and marketing.
- Partner with youth, education providers and industry to facilitate education and employment pathways.
- Provide career pathways through Council supported scholarships, traineeships and apprenticeships, mentoring programs and work experience.

| Services Funded                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |                             |                               |                             |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------------|-------------------------------|-----------------------------|
| Service area                      | Description of services provided                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                    | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'000 |
| Economy and Community Management  | The Economy and Community Management provides services including:<br><br>- Economic Development<br>- Arts, Culture and Visitor Economy; and<br>- Community Strengthening                                                                                                                                                                                                                                                                                                                                                                | Inc                | -                           | -                             | -                           |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Exp                | (341)                       | (336)                         | (346)                       |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Surplus/ (deficit) | (341)                       | (336)                         | (346)                       |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |                             |                               |                             |
| Economy, Community and Investment | The Economy, Community and Investment Department provides a wide variety of community-focused services that lead Council's functions in community strengthening, economic development, business support, tourism, events, advocacy, emergency management, arts and culture and social planning.<br><br>The Department leads the development and implementation of key Council Strategies and Policies related to these service areas while connecting and engaging with key stakeholders across the community, business and government. | Inc                | 1,838                       | 2,100                         | 305                         |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Exp                | (5,094)                     | (6,539)                       | (4,003)                     |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Surplus/ (deficit) | (3,256)                     | (4,439)                       | (3,698)                     |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |                             |                               |                             |

## How we measure our success

### INDICATOR

|                                                                                                                                        | Target or desired trend | Level of influence |
|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------|
| Percentage change in economic output<br><i>[Measure of the Gross Revenue of businesses of all industry sectors in South Gippsland]</i> | Increase                | Low                |
| Percentage change in Gross Regional Product<br><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<br><i>[Number of businesses in the Shire as measured by the Australian Business Register]</i>    | Increase                | Low                |

## Council's Major Initiatives 2022/23

|                                                                                                                                                                          | Council's role      | Currently funded (\$) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------|
| Facilitate an annual round table for key stakeholders to bring together business, education and government to understand and support local priorities and opportunities. | Advocate<br>Partner |                       |
| Implement the annual action plan of the 2021–2031 <i>Economic Development Strategy</i> .                                                                                 | Deliver             |                       |
| Implement the annual action plan of the 2021–2031 <i>Visitor Economy Strategy</i> to encourage tourism and visitation across the Shire.                                  | Deliver             |                       |
| Develop and implement the <i>Great Southern Rail Trail (GSRT) Management Plan</i> .                                                                                      | Deliver             |                       |

## New Council Plan Initiatives 2022/23

### YEAR 1

|                                                                                                                                                             | Council's role | Budgeted (\$) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|
| Contribute to Destination Gippsland's event acquisition fund to attract and deliver events to South Gippsland.<br><i>\$55,000 per annum for three years</i> | Deliver        | \$55,000      |



## 2.4 Strategic Objective 4 - Healthy and Engaged Communities

### Our 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 enjoy local activities, sports and leisure, community events and relaxing in our libraries, parks and gardens, and coastal areas.
- Advocate for improved health service for our community.
- Foster a sense of belonging and connectedness through volunteering, involvement in community groups, fostering community leadership and engaging with our creative industries.
- Advocate for increased access to early years services including kindergarten, playgroups, childcare and for equitable access to health and social services for our community.

| Services Funded             |                                                                                                                                                                                                                       |                    |                             |                               |                             |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------------|-------------------------------|-----------------------------|
| Service area                | Description of services provided                                                                                                                                                                                      |                    | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'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. | Inc                | 2,154                       | 2,193                         | 1,836                       |
|                             |                                                                                                                                                                                                                       | Exp                | (4,106)                     | (4,222)                       | (3,561)                     |
|                             |                                                                                                                                                                                                                       | Surplus/ (deficit) | (1,952)                     | (2,029)                       | (1,725)                     |
|                             |                                                                                                                                                                                                                       |                    |                             |                               |                             |

## How we measure our success

### INDICATOR

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

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





## Council's Major Initiatives 2022/23

|                                                                                                                                                                                                                             | Council's role     | Currently funded (\$) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| Review Council's <i>Youth Strategy</i> .                                                                                                                                                                                    | Deliver            |                       |
| Develop and implement the <i>2022–2026 Public Health and Wellbeing Plan</i> and include <i>Council's Disability Action Plan</i> .                                                                                           | Deliver            |                       |
| Develop a <i>Reconciliation Action Plan (RAP)</i> in partnership with the Bunurong and Gunaikurnai people. RAPs are the best practice way of lifting awareness, understanding and commitment to the reconciliation process. | Partner            |                       |
| Commence the review of the <i>General Local Law 2014</i> .                                                                                                                                                                  | Deliver            |                       |
| Partner with the community to open the Korumburra Community Hub as a shared community space.                                                                                                                                | Deliver<br>Partner |                       |
| Develop, implement and report annually on the <i>Early Years Services Strategy</i> .                                                                                                                                        | Deliver            |                       |
| Develop a <i>2022–2026 Open Space Asset Management Plan</i> (including Playgrounds).                                                                                                                                        | Deliver            |                       |
| Continue to support our existing and emerging volunteers.                                                                                                                                                                   | Develop            |                       |
| Commence the revision of the <i>Aquatic Strategy</i> .                                                                                                                                                                      | Deliver            |                       |
| Commence the investigation and feasibility study for the renewal of Korumburra Pool.                                                                                                                                        | Deliver            |                       |
| Continue to facilitate Community Plan development, consistent with the objectives of Council's <i>Community Strengthening Strategy</i> .                                                                                    | Deliver            |                       |
| Support our Surf Lifesaving Clubs to advocate for Club Upgrades.                                                                                                                                                            | Partner            |                       |
| Advocate for State Government funding to upgrade the Grand Stand at the Leongatha Recreation Reserve.                                                                                                                       | Advocate           |                       |



## Service Performance Outcome Indicators

| Service                   | Indicator                                                                   | 2020/21<br>Actual | 2021/22<br>Forecast   | 2022/23<br>Budget |
|---------------------------|-----------------------------------------------------------------------------|-------------------|-----------------------|-------------------|
| Animal Management         | Health and safety - Animal management prosecutions                          | 100%              | Maintain              | 100%              |
| Aquatic Facilities        | Utilisation of aquatic facilities                                           | 3                 | Maintain or Increase  | 4 to 10 visits    |
| Food Safety               | Health and safety - Critical and major non-compliance outcome notifications | 100%              | Maintain              | 100%              |
| Libraries                 | Participation - active Library borrowers in municipality                    | 15%               | Maintain or Increase  | > 15%             |
| Maternal and Child Health | Participation in the MCH service                                            | 76%               | Equal to or above 70% | > 70%             |
| Maternal and Child Health | Participation in the MCH service by Aboriginal Children                     | 70%               | Equal to or above 65% | > 65%             |

*Note: These indicators are also measures of success indicators in the Council Plan*

## 2.5 Strategic Objective 5 – Protecting and Enhancing our Environment

### Our 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.
- 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.
- Build resilience in our community and organisation to mitigate risk and damage caused by extreme weather events.
- Empower our community through education and information to improve their waste management, including investigating a four-bin system.
- Support and encourage sustainable industries, such as agroforestry.
- As part of the *Domestic Animal Management Plan*, consider enforceable curfews for domestic cats in townships.
- Engage with the relevant State Government agencies regarding the use of jet skis in relation to personal safety, amenity and threats to marine wildlife.

| Services Funded                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                           | 2020/21          | 2021/22            | 2022/23          |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------------|--------------------|------------------|
| Service area                          | Description of services provided                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                           | Actual<br>\$'000 | Forecast<br>\$'000 | Budget<br>\$'000 |
| Sustainable Infrastructure Management | The Sustainable Infrastructure Management provides services including:<br><br>- Infrastructure Planning<br>- Infrastructure Delivery<br>- Infrastructure Maintenance<br>- Open Space and Environment                                                                                                                                                                                                                                                                                                                                         | <i>Inc</i>                | -                | -                  | -                |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <i>Exp</i>                | (369)            | (363)              | (374)            |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <i>Surplus/ (deficit)</i> | (369)            | (363)              | (374)            |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                           |                  |                    |                  |
| Open Space & Environment              | The Open Space & 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>                | 187              | 118                | 119              |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <i>Exp</i>                | (5,318)          | (5,413)            | (5,744)          |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <i>Surplus/ (deficit)</i> | (5,131)          | (5,295)            | (5,625)          |
|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                           |                  |                    |                  |

## 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                                                                                                                          | Min 2 per annum                                 | High               |
| Number of environmental educational activities held                                                                                                                                          | Min 2 per annum                                 | High               |
| Inspections of the Great Southern Rail Trail for general condition and hazard identification                                                                                                 | Min 20 inspections per annum                    | High               |
| Percentage of kerbside collection waste diverted from landfill<br><i>[Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill]</i> | Maintain or Increase<br><i>*LGPRF Indicator</i> | Moderate           |

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

| Council's Major Initiatives 2022/23                                                                                                                                                                                                                          | Council's role     | Currently funded (\$) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|
| Partner with land managers, farmers and LandCare to develop and implement weed and pest mitigation programs.                                                                                                                                                 | Partner            |                       |
| Establish a 'Greenhouse Alliance for Greenhouse Action' with the Gippsland councils to create a shared vision, partner on the development and delivery of projects which will mitigate greenhouse gas emissions and adapt communities to a changing climate. | Deliver<br>Partner |                       |
| Commence the development of the <i>Waste Management Plan</i> , including investigation of 'Food Organics, Green Organics' (FOGO).                                                                                                                            | Deliver            |                       |
| Develop an <i>Integrated Water Management (IWM) Plan</i> for South Gippsland.                                                                                                                                                                                | Deliver            |                       |
| Develop a <i>Tree Replacement Plan</i> for trees removed by Council.                                                                                                                                                                                         | Deliver            |                       |
| Support community led sustainability initiatives including off-grid technologies and totally renewable communities.                                                                                                                                          | Support            |                       |
| Advocate for improved pest management and control including feral animals within the Shire.                                                                                                                                                                  | Advocate           |                       |
| Continue to deliver South Gippsland indigenous native vegetation planting program and explore partnership opportunities to expand the Program.                                                                                                               | Deliver            |                       |

## Service Performance Outcome Indicators

| Service          | Indicator                     | 2020/21<br>Actual | 2021/22<br>Forecast  | 2022/23<br>Budget |
|------------------|-------------------------------|-------------------|----------------------|-------------------|
| Waste Collection | Waste diversion from landfill | 52%               | Maintain or Increase | 50% to 57%        |

*Note: These indicators are also measures of success indicators in the Council Plan*

## 2.6 Strategic Objective 6 – Sustainable Growth

### Our 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 diverse 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 livability and environmental health.
- Investigate opportunities to better manage the impacts of unregistered Short Stay Accommodation.
- Align land use planning and economic development planning to facilitate appropriate business investment.

| Services Funded       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                           |                             |                               |                             |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------------|-------------------------------|-----------------------------|
| Service area          | Description of services provided                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                           | 2020/21<br>Actual<br>\$'000 | 2021/22<br>Forecast<br>\$'000 | 2022/23<br>Budget<br>\$'000 |
| Planning and Building | The Planning Services Team undertakes strategic planning to prepare long-term land use planning policies and planning schemes, aligned to State Government requirements, to address a range of environmental, economic and social matters. It supports community members to ensure their development needs align with these policies and planning schemes through their planning permits.<br><br>This Team also includes Strategic Planning which produces land use and development policy for Council and processes amendment and other applications under the <i>Planning and Environment Act 1987</i> and the <i>Subdivision Act 1988</i> mainly to rezone land. It also undertakes Town Structure Planning, Open Space Planning, Rural Planning and a wide range of issues related to Rural and Regional Planning. | <i>Inc</i>                | 1,419                       | 1,875                         | 2,465                       |
|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Exp</i>                | (2,152)                     | (2,569)                       | (2,809)                     |
|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Surplus/ (deficit)</i> | (733)                       | (694)                         | (344)                       |
|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                           |                             |                               |                             |
|                       | Building Services<br>The Building and Planning Compliance Team serves the community by promoting 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.<br><br>South Gippsland Shire Council is bound by s.212 of the <i>Building Act 1993</i> and the <i>Planning and Environment Act 1987</i> 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.                                                                                    |                           |                             |                               |                             |

## How we measure our success

### INDICATOR

| INDICATOR                                                                                                                                                                                                      | Target or desired trend      | Level of influence |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------|
| Number of planning applications decided within required time frame<br><i>[Percentage of planning application decisions made within 10 days and regular planning application decisions made within 60 days]</i> | Increase<br>*LGPRF Indicator | Moderate           |
| Council planning decisions upheld at VCAT<br><i>[Percentage of planning application decisions subject to review by VCAT that were not set aside]</i>                                                           | Increase<br>*LGPRF Indicator | Low                |
| Time taken to decide planning applications<br><i>[Median number of days between receipt of a planning application and a decision on the application]</i>                                                       | Decrease<br>*LGPRF Indicator | Moderate           |

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

## Council's Major Initiatives 2022/23

|                                                                                                                                                                                | Council's role                 | Currently funded (\$) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|
| Complete actions from the <i>Social and Affordable Housing Strategy</i> to increase State and Federal Government support to service agencies.                                  | Deliver<br>Partner<br>Advocate |                       |
| Review Short Stay Accommodation management and consider future options.                                                                                                        | Deliver                        |                       |
| Complete a review of Shire-wide industrial land supply.                                                                                                                        | Deliver                        |                       |
| Commence the preparation of a development plan (including developer contributions) for the South Western precinct of Nyora, as part of the <i>Nyora Development Strategy</i> . | Deliver<br>Partner             |                       |

## New Council Plan Initiatives 2022/23

### YEAR 1

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Council's role | Budgeted (\$) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|
| Prepare a <i>Coastal Strategy</i> to inform any future Planning Scheme provisions that will seek to guide sustainable land use and development in South Gippsland Shire's coastal townships and communities.                                                                                                                                                                                                                                                                                            | Deliver        | \$60,000      |
| Implement actions from the <i>Industrial Land Supply Study</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                        | Deliver        | \$50,000      |
| Undertake a comprehensive review of <i>South Gippsland Shire Planning Scheme</i> to assess whether the Schemes provisions, such as local planning policies, zones, overlays and schedules have been effective and efficient in achieving the objectives and strategies of the Planning Scheme and aligns with the <i>Council Plan</i> . Consider if additional measures including enforceable environment, and design and development overlays are required for future use and amenity by October 2023. | Deliver        | \$100,000     |

## Service Performance Outcome Indicators

| Service            | Indicator                                | 2020/21 Actual | 2021/22 Forecast | 2022/23 Budget |
|--------------------|------------------------------------------|----------------|------------------|----------------|
| Statutory Planning | Council planning decision upheld at VCAT | 50%            | Increase         | > 60%          |

Note: These indicators are also measures of success indicators in the Council Plan



## 2.7 Service Performance Indicator Description

The following descriptions of the Service Performance Outcome Indicators provide further context outlined below.

| Service                   | Indicator         | Performance Measure                                                                                                                                                   | Computation                                                                                                                                                                                                                                                                  |
|---------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Governance                | Satisfaction      | Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)   | Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community                                                                                                                                                |
| Statutory planning        | Decision making   | Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)                       | [Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100                                                                                              |
| Roads                     | Satisfaction      | Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)                | Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.                                                                                                                                                              |
| Libraries                 | Participation     | Active library borrowers. (Percentage of the population that are active library borrowers)                                                                            | [The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100                                                                                                                             |
| Waste collection          | Waste diversion   | Kerbside collection waste diverted from landfill. (Percentage of garbage, 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/<br>(Deficit) | Expenditure     | Revenue      |
|--------------------------------------------------------|-----------------------|-----------------|--------------|
|                                                        | \$'000                | \$'000          | \$'000       |
| Connecting Our People and Places                       | (20,810)              | (25,206)        | 4,396        |
| Economy and Industry                                   | (4,044)               | (4,349)         | 305          |
| Healthy Communities                                    | (1,725)               | (3,561)         | 1,836        |
| Protecting and Enhancing our Environment               | (5,999)               | (6,118)         | 119          |
| Sustainable Growth                                     | (344)                 | (2,809)         | 2,465        |
| Leading with Integrity                                 | (12,775)              | (13,250)        | 475          |
| <b>Total</b>                                           | <b>(45,697)</b>       | <b>(55,293)</b> | <b>9,596</b> |
| <b><i>Expenses added in:</i></b>                       |                       |                 |              |
| Depreciation                                           | 12,871                |                 |              |
| Finance costs                                          | 73                    |                 |              |
| Insurances                                             | 1,028                 |                 |              |
| Others                                                 | 112                   |                 |              |
| <b><i>Surplus/(Deficit) before funding sources</i></b> | <b>(59,781)</b>       |                 |              |
| <b><i>Funding sources added in:</i></b>                |                       |                 |              |
| Rates and charges revenue                              | 43,978                |                 |              |
| Waste charge revenue                                   | 4,123                 |                 |              |
| Profit (Loss) on sale of assets                        | 269                   |                 |              |
| Capital Grants                                         | 10,553                |                 |              |
| Operating Grants                                       | 5,501                 |                 |              |
| Others                                                 | 1,499                 |                 |              |
| <b><i>Total funding sources</i></b>                    | <b>65,923</b>         |                 |              |
| <b>Operating surplus/(deficit) for the year</b>        | <b>6,142</b>          |                 |              |



## Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The *Budget* information for the year 2022/23 has been supplemented with projections to 2025/26.

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 2026

|                                                                              |        | Forecast | Budget  | Projections |         |         |
|------------------------------------------------------------------------------|--------|----------|---------|-------------|---------|---------|
|                                                                              |        | Actual   |         |             |         |         |
|                                                                              |        | 2021/22  | 2022/23 | 2023/24     | 2024/25 | 2025/26 |
|                                                                              |        | \$'000   | \$'000  | \$'000      | \$'000  | \$'000  |
| NOTES                                                                        |        |          |         |             |         |         |
| <b>Income</b>                                                                |        |          |         |             |         |         |
| Rates and charges                                                            | 4.1.1  | 46,727   | 48,108  | 49,808      | 51,649  | 53,480  |
| Statutory fees and fines                                                     | 4.1.2  | 1,144    | 1,138   | 1,153       | 1,157   | 1,220   |
| User fees                                                                    | 4.1.3  | 4,653    | 4,025   | 4,109       | 4,203   | 4,308   |
| Grants - Operating                                                           | 4.1.4  | 16,627   | 6,962   | 12,627      | 12,935  | 13,163  |
| Grants - Capital                                                             | 4.1.4  | 12,624   | 10,553  | 9,521       | 3,063   | 3,503   |
| Contributions - monetary                                                     | 4.1.5  | 997      | 1,438   | 875         | 1,343   | 888     |
| Contributions - non-monetary                                                 | 4.1.5  | 903      | 422     | 431         | 441     | 452     |
| Net gain/(loss) on disposal of property, infrastructure, plant and equipment |        | 456      | 763     | (278)       | (9)     | 0       |
| Other income                                                                 | 4.1.6  | 1,167    | 1,185   | 1,212       | 1,232   | 1,256   |
| <b>Total income</b>                                                          |        | 85,297   | 74,593  | 79,458      | 76,013  | 78,270  |
| <b>Expenses</b>                                                              |        |          |         |             |         |         |
| Employee costs                                                               | 4.1.7  | 30,258   | 28,544  | 29,065      | 30,059  | 30,988  |
| Materials and services                                                       | 4.1.8  | 27,248   | 23,769  | 22,866      | 23,888  | 23,801  |
| Depreciation                                                                 | 4.1.9  | 11,752   | 12,817  | 11,878      | 11,707  | 11,563  |
| Amortisation - intangible assets                                             | 4.1.10 | 240      | 54      | -           | -       | -       |
| Amortisation - right of use assets                                           | 4.1.11 | 86       | -       | -           | -       | -       |
| Borrowing costs                                                              |        | 35       | 73      | 92          | 139     | 172     |
| Other expenses                                                               | 4.1.12 | 3,233    | 3,195   | 3,207       | 3,281   | 3,363   |
| <b>Total expenses</b>                                                        |        | 72,852   | 68,451  | 67,109      | 69,075  | 69,886  |
| <b>Surplus/(deficit) for the year</b>                                        |        | 12,445   | 6,142   | 12,349      | 6,938   | 8,383   |
| <b>Total other comprehensive income</b>                                      |        | -        | -       | -           | -       | -       |
| <b>Total comprehensive result</b>                                            |        | 12,445   | 6,142   | 12,349      | 6,938   | 8,383   |



## Balance Sheet

For the four years ending 30 June 2026

|                                                |       | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Projections<br>2023/24<br>2024/25<br>2025/26<br>\$'000 |         |         |
|------------------------------------------------|-------|-----------------------------------------|-----------------------------|--------------------------------------------------------|---------|---------|
| <b>Assets</b>                                  |       |                                         |                             |                                                        |         |         |
| <b>Current assets</b>                          |       |                                         |                             |                                                        |         |         |
| Cash and cash equivalents                      |       | 17,260                                  | 10,304                      | 7,473                                                  | 4,078   | 6,423   |
| Trade and other receivables                    |       | 5,739                                   | 5,511                       | 6,197                                                  | 5,688   | 5,707   |
| Other financial assets                         |       | 17,000                                  | 17,000                      | 11,000                                                 | 11,000  | 11,000  |
| Inventories                                    |       | 210                                     | 210                         | 210                                                    | 210     | 210     |
| Non-current assets classified as held for sale |       | 1,691                                   | 1,691                       | 1,691                                                  | 1,691   | 1,691   |
| Other assets                                   |       | 240                                     | 240                         | 240                                                    | 240     | 240     |
| <b>Total current assets</b>                    | 4.2.1 | 42,140                                  | 34,956                      | 26,811                                                 | 22,907  | 25,271  |
| <b>Non-current assets</b>                      |       |                                         |                             |                                                        |         |         |
| Property, infrastructure, plant & equipment    |       | 613,967                                 | 630,015                     | 650,729                                                | 665,161 | 669,479 |
| Investment property                            |       | 615                                     | 615                         | 615                                                    | 615     | 615     |
| Intangible assets                              |       | 54                                      | -                           | -                                                      | -       | -       |
| <b>Total non-current assets</b>                | 4.2.1 | 614,636                                 | 630,630                     | 651,344                                                | 665,776 | 670,094 |
| <b>Total assets</b>                            |       | 656,776                                 | 665,586                     | 678,155                                                | 688,683 | 695,365 |
| <b>Liabilities</b>                             |       |                                         |                             |                                                        |         |         |
| <b>Current liabilities</b>                     |       |                                         |                             |                                                        |         |         |
| Trade and other payables                       |       | 4,160                                   | 5,649                       | 5,490                                                  | 5,509   | 5,481   |
| Trust funds and deposits                       |       | 1,527                                   | 1,527                       | 1,527                                                  | 1,527   | 1,527   |
| Unearned income/revenue                        |       | 4,951                                   | 3,000                       | 3,000                                                  | 3,000   | 3,000   |
| Provisions                                     |       | 6,534                                   | 6,534                       | 6,534                                                  | 6,534   | 6,534   |
| Interest-bearing liabilities                   | 4.2.3 | 713                                     | 1,049                       | 1,202                                                  | 1,672   | 1,691   |
| <b>Total current liabilities</b>               |       | 17,885                                  | 17,759                      | 17,752                                                 | 18,242  | 18,233  |
| <b>Non-current liabilities</b>                 |       |                                         |                             |                                                        |         |         |
| Provisions                                     |       | 4,728                                   | 4,728                       | 4,728                                                  | 4,728   | 4,728   |
| Interest-bearing liabilities                   | 4.2.3 | 6,653                                   | 9,447                       | 9,674                                                  | 12,774  | 11,082  |
| <b>Total non-current liabilities</b>           |       | 11,381                                  | 14,175                      | 14,402                                                 | 17,502  | 15,810  |
| <b>Total liabilities</b>                       | 4.2.2 | 29,266                                  | 31,934                      | 32,154                                                 | 35,744  | 34,043  |
| <b>Net assets</b>                              |       | 627,509                                 | 633,652                     | 646,001                                                | 652,939 | 661,322 |
| <b>Equity</b>                                  |       |                                         |                             |                                                        |         |         |
| Accumulated surplus                            | 4.3.1 | 255,356                                 | 260,925                     | 272,839                                                | 279,417 | 287,323 |
| Reserves                                       |       | 372,153                                 | 372,727                     | 373,161                                                | 373,522 | 373,999 |
| <b>Total equity</b>                            |       | 627,509                                 | 633,652                     | 646,001                                                | 652,939 | 661,322 |

## Statement of Changes in Equity

For the four years ending 30 June 2026

|                                             |       | Total          | Accumulated<br>Surplus | Revaluation<br>Reserve | Other<br>Reserves |
|---------------------------------------------|-------|----------------|------------------------|------------------------|-------------------|
|                                             | NOTES | \$'000         | \$'000                 | \$'000                 | \$'000            |
| <b>2022 Forecast Actual</b>                 |       |                |                        |                        |                   |
| Balance at beginning of the financial year  |       | 615,064        | 243,339                | 371,182                | 543               |
| Surplus/(deficit) for the year              |       | 12,445         | 12,445                 | -                      | -                 |
| Transfers to other reserves                 |       | -              | (2,059)                | -                      | 2,059             |
| Transfers from other reserves               |       | -              | 1,631                  | -                      | (1,631)           |
| <b>Balance at end of the financial year</b> |       | <b>627,509</b> | <b>255,356</b>         | <b>371,182</b>         | <b>971</b>        |
| <b>2023 Budget</b>                          |       |                |                        |                        |                   |
| Balance at beginning of the financial year  |       | 627,509        | 255,356                | 371,182                | 971               |
| Surplus/(deficit) for the year              |       | 6,142          | 6,142                  | -                      | -                 |
| Transfers to other reserves                 | 4.3.1 | -              | (1,531)                | -                      | 1,531             |
| Transfers from other reserves               | 4.3.1 | -              | 957                    | -                      | (957)             |
| <b>Balance at end of the financial year</b> | 4.3.2 | <b>633,652</b> | <b>260,925</b>         | <b>371,182</b>         | <b>1,545</b>      |
| <b>2024</b>                                 |       |                |                        |                        |                   |
| Balance at beginning of the financial year  |       | 633,652        | 260,925                | 371,182                | 1,545             |
| Surplus/(deficit) for the year              |       | 12,349         | 12,349                 | -                      | -                 |
| Transfers to other reserves                 |       | -              | (975)                  | -                      | 975               |
| Transfers from other reserves               |       | -              | 541                    | -                      | (541)             |
| <b>Balance at end of the financial year</b> |       | <b>646,001</b> | <b>272,840</b>         | <b>371,182</b>         | <b>1,979</b>      |
| <b>2025</b>                                 |       |                |                        |                        |                   |
| Balance at beginning of the financial year  |       | 646,001        | 272,840                | 371,182                | 1,979             |
| Surplus/(deficit) for the year              |       | 6,938          | 6,938                  | -                      | -                 |
| Transfers to other reserves                 |       | -              | (1,206)                | -                      | 1,206             |
| Transfers from other reserves               |       | -              | 845                    | -                      | (845)             |
| <b>Balance at end of the financial year</b> |       | <b>652,939</b> | <b>279,417</b>         | <b>371,182</b>         | <b>2,340</b>      |
| <b>2026</b>                                 |       |                |                        |                        |                   |
| Balance at beginning of the financial year  |       | 652,939        | 279,417                | 371,182                | 2,340             |
| Surplus/(deficit) for the year              |       | 8,383          | 8,383                  | -                      | -                 |
| Transfers to other reserves                 |       | -              | (993)                  | -                      | 993               |
| Transfers from other reserves               |       | -              | 516                    | -                      | (516)             |
| <b>Balance at end of the financial year</b> |       | <b>661,322</b> | <b>287,323</b>         | <b>371,182</b>         | <b>2,817</b>      |

## Statement of Cash Flows

For the four years ending 30 June 2026

| Forecast                                                            |                       |                       |                       |                       |                       |
|---------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Notes                                                               | Actual                |                       | Budget                | Projections           |                       |
|                                                                     | 2021/22               | 2022/23               | 2023/24               | 2024/25               | 2025/26               |
|                                                                     | \$'000                | \$'000                | \$'000                | \$'000                | \$'000                |
|                                                                     | Inflows<br>(Outflows) | Inflows<br>(Outflows) | Inflows<br>(Outflows) | Inflows<br>(Outflows) | Inflows<br>(Outflows) |
| Cash flows from operating activities                                |                       |                       |                       |                       |                       |
| Rates and charges                                                   | 46,623                | 46,792                | 49,335                | 51,456                | 53,241                |
| Statutory fees and fines                                            | 1,146                 | 1,111                 | 1,148                 | 1,160                 | 1,218                 |
| User fees                                                           | 4,661                 | 3,931                 | 4,090                 | 4,208                 | 4,309                 |
| Grants - operating                                                  | 16,656                | 6,798                 | 12,162                | 12,948                | 13,171                |
| Grants - capital                                                    | 12,646                | 10,304                | 9,569                 | 3,577                 | 3,476                 |
| Contributions - monetary                                            | 997                   | 1,438                 | 875                   | 1,343                 | 888                   |
| Interest received                                                   | 150                   | 150                   | 160                   | 165                   | 170                   |
| Other receipts                                                      | 1,206                 | 1,162                 | 1,279                 | 1,234                 | 1,325                 |
| Employee costs                                                      | (29,652)              | (27,778)              | (29,076)              | (30,060)              | (30,961)              |
| Materials and services                                              | (26,702)              | (23,132)              | (23,009)              | (23,865)              | (23,858)              |
| Other payments                                                      | (3,168)               | (3,109)               | (3,213)               | (3,285)               | (3,362)               |
| Net cash provided by/(used in) operating activities                 | 4.4.1                 | 24,562                | 17,666                | 23,322                | 18,881                |
| Cash flows from investing activities                                |                       |                       |                       |                       |                       |
| Payments for property, infrastructure, plant and equipment          | (37,934)              | (31,467)              | (33,899)              | (26,356)              | (16,157)              |
| Proceeds from sale of property, infrastructure, plant and equipment | 947                   | 3,787                 | 1,460                 | 649                   | 729                   |
| Proceeds from sale of investments                                   | 15,279                | -                     | 6,000                 | -                     | -                     |
| Net cash provided by/ (used in) investing activities                | 4.4.2                 | (21,708)              | (27,680)              | (26,440)              | (25,707)              |
| Cash flows from financing activities                                |                       |                       |                       |                       |                       |
| Finance costs                                                       | (35)                  | (73)                  | (92)                  | (139)                 | (172)                 |
| Proceeds from borrowings                                            | 4,500                 | 4,000                 | 1,500                 | 5,000                 | -                     |
| Repayment of borrowings                                             | (532)                 | (870)                 | (1,121)               | (1,429)               | (1,673)               |
| Repayment of lease liabilities                                      | (94)                  | -                     | -                     | -                     | -                     |
| Net cash provided by/(used in) financing activities                 | 4.4.3                 | 3,839                 | 3,058                 | 287                   | 3,432                 |
| Net increase/(decrease) in cash & cash equivalents                  |                       | 6,693                 | (6,956)               | (3,394)               | 2,345                 |
| Cash and cash equivalents at the beginning of the financial year    |                       | 10,567                | 17,260                | 10,304                | 4,078                 |
| Cash and cash equivalents at the end of the financial year          |                       | 17,260                | 10,304                | 7,473                 | 6,423                 |

**Statement of Capital Works**  
For the four years ending 30 June 2026

|                                                | NOTES | Forecast<br>Actual | Budget            | Projections       |                   |                   |
|------------------------------------------------|-------|--------------------|-------------------|-------------------|-------------------|-------------------|
|                                                |       | 2021/22<br>\$'000  | 2022/23<br>\$'000 | 2023/24<br>\$'000 | 2024/25<br>\$'000 | 2025/26<br>\$'000 |
| <b>Property</b>                                |       |                    |                   |                   |                   |                   |
| Land                                           |       | -                  | -                 | -                 | -                 | -                 |
| <b>Total land</b>                              |       | -                  | -                 | -                 | -                 | -                 |
| Buildings                                      |       | 13,040             | 8,399             | 6,222             | 10,195            | 2,260             |
| Heritage buildings                             |       | 376                | 106               | 110               | 265               | 119               |
| <b>Total buildings</b>                         |       | 13,416             | 8,505             | 6,332             | 10,460            | 2,379             |
| <b>Total property</b>                          |       | 13,416             | 8,505             | 6,332             | 10,460            | 2,379             |
| <b>Plant and equipment</b>                     |       |                    |                   |                   |                   |                   |
| Plant, machinery and equipment                 |       | 2,275              | 2,367             | 3,536             | 2,815             | 2,531             |
| Computers and telecommunications               |       | 1,654              | 467               | 985               | 754               | 773               |
| <b>Total plant and equipment</b>               |       | 3,929              | 2,834             | 4,521             | 3,570             | 3,304             |
| <b>Infrastructure</b>                          |       |                    |                   |                   |                   |                   |
| Roads                                          |       | 8,271              | 12,484            | 11,943            | 8,567             | 8,608             |
| Bridges                                        |       | 156                | 320               | 523               | 708               | 765               |
| Footpaths and cycleways                        |       | 3,338              | 1,522             | 512               | 531               | 277               |
| Drainage                                       |       | 569                | -                 | 427               | 144               | 150               |
| Recreational, leisure and community facilities |       | 1,047              | 1,621             | 859               | 851               | 674               |
| Waste management                               |       | 544                | 528               | 2,686             | 1,161             | -                 |
| Parks, open space and streetscapes             |       | 2,427              | 3,652             | 6,097             | 364               | -                 |
| Off street car parks                           |       | 2,108              | -                 | -                 | -                 | -                 |
| Other infrastructure                           |       | 2,129              | -                 | -                 | -                 | -                 |
| <b>Total infrastructure</b>                    |       | 20,589             | 20,128            | 23,046            | 12,327            | 10,474            |
| <b>Total capital works expenditure</b>         | 4.5.1 | <b>37,934</b>      | <b>31,467</b>     | <b>33,899</b>     | <b>26,356</b>     | <b>16,157</b>     |
| <b>Represented by:</b>                         |       |                    |                   |                   |                   |                   |
| New asset expenditure                          |       | -                  | -                 | -                 | -                 | -                 |
| Asset renewal expenditure                      |       | 27,792             | 24,530            | 26,560            | 23,723            | 15,845            |
| Asset expansion expenditure                    |       | 7,624              | 2,769             | 201               | 1,329             | 163               |
| Asset upgrade expenditure                      |       | 2,518              | 4,168             | 7,138             | 1,305             | 150               |
| <b>Total capital works expenditure</b>         | 4.5.1 | <b>37,934</b>      | <b>31,467</b>     | <b>33,899</b>     | <b>26,356</b>     | <b>16,157</b>     |
| <b>Funding sources represented by:</b>         |       |                    |                   |                   |                   |                   |
| Grants                                         |       | 12,624             | 8,602             | 9,521             | 3,063             | 3,503             |
| Contributions                                  |       | 464                | 1,169             | 601               | 1,063             | 601               |
| Council cash                                   |       | 20,347             | 17,697            | 22,278            | 17,231            | 12,054            |
| Borrowings                                     |       | 4,500              | 4,000             | 1,500             | 5,000             | -                 |
| <b>Total capital works expenditure</b>         | 4.5.1 | <b>37,934</b>      | <b>31,467</b>     | <b>33,899</b>     | <b>26,356</b>     | <b>16,157</b>     |

## Statement of Human Resources

For the four years ending 30 June 2026

|                                | Forecast<br>Actual | Budget        | Projections   |               |               |
|--------------------------------|--------------------|---------------|---------------|---------------|---------------|
|                                | 2021/22            | 2022/23       | 2023/24       | 2024/25       | 2025/26       |
|                                | \$'000             | \$'000        | \$'000        | \$'000        | \$'000        |
| <b>Staff expenditure</b>       |                    |               |               |               |               |
| Employee costs - operating     | 30,258             | 28,544        | 29,065        | 30,059        | 30,988        |
| Employee costs - capital       | 1,376              | 1,376         | 1,423         | 1,469         | 1,515         |
| <b>Total staff expenditure</b> | <b>31,634</b>      | <b>29,920</b> | <b>30,488</b> | <b>31,528</b> | <b>32,503</b> |
|                                | FTE                | FTE           | FTE           | FTE           | FTE           |
| <b>Staff numbers</b>           |                    |               |               |               |               |
| Employees                      | 279.5              | 268.3         | 265.0         | 266.0         | 265.8         |
| <b>Total staff numbers</b>     | <b>279.5</b>       | <b>268.3</b>  | <b>265.0</b>  | <b>266.0</b>  | <b>265.8</b>  |

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

| Department                               | Budget        | Comprises     |              |            |
|------------------------------------------|---------------|---------------|--------------|------------|
|                                          |               | Permanent     |              | Casual /   |
|                                          |               | Full Time     | Part time    | Temporary  |
|                                          | 2022/23       |               |              |            |
|                                          | \$'000        | \$'000        | \$'000       | \$'000     |
| Performance & Innovation                 | 6,567         | 6,259         | 251          | 57         |
| Economy & Community                      | 8,433         | 6,136         | 1,449        | 848        |
| Chief Executive Office                   | 475           | 475           | -            | -          |
| Sustainable Infrastructure               | 12,390        | 11,759        | 600          | 31         |
| <b>Total permanent staff expenditure</b> | <b>27,866</b> | <b>24,629</b> | <b>2,301</b> | <b>936</b> |
| Other employee related expenditure       | 678           |               |              |            |
| Capitalised labour costs                 | 1,376         |               |              |            |
| <b>Total expenditure</b>                 | <b>29,920</b> |               |              |            |

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

| Department                 | Budget       | Comprises    |             |            |
|----------------------------|--------------|--------------|-------------|------------|
|                            |              | Permanent    |             | Casual /   |
|                            |              | Full Time    | Part time   | Temporary  |
|                            | 2022/23      |              |             |            |
| Performance & Innovation   | 55.8         | 52.7         | 2.5         | 0.6        |
| Economy & Community        | 72.5         | 50.8         | 13.7        | 8.0        |
| Chief Executive Office     | 2.0          | 2.0          | -           | -          |
| Sustainable Infrastructure | 138.1        | 131.0        | 6.8         | 0.3        |
| <b>Total staff</b>         | <b>268.3</b> | <b>236.5</b> | <b>22.9</b> | <b>8.9</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 2026**

These totals include capitalised employee costs.

Amounts have been summarised where disclosures may breach privacy.

|                                                 | 2022/23<br>\$'000 | 2023/24<br>\$'000 | 2024/25<br>\$'000 | 2025/26<br>\$'000 |
|-------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Performance &amp; Innovation</b>             |                   |                   |                   |                   |
| Permanent - Full time                           | 6,259             | 6,449             | 6,653             | 6,865             |
| Female                                          | 3,873             | 3,988             | 4,114             | 4,246             |
| Male                                            | 2,386             | 2,460             | 2,538             | 2,619.5           |
| Permanent - Part time                           | 251               | 258               | 285               | 275               |
| Female                                          | 136               | 140               | 162               | 149               |
| Male                                            | 115               | 119               | 123               | 127               |
| <b>Total Performance &amp; Innovation</b>       | <b>6,510</b>      | <b>6,707</b>      | <b>6,937</b>      | <b>7,141</b>      |
| <b>Economy &amp; Community</b>                  |                   |                   |                   |                   |
| Permanent - Full time                           | 6,136             | 6,321             | 6,520             | 6,728             |
| Female                                          | 4,124             | 4,250             | 4,383             | 4,523             |
| Male                                            | 2,012             | 2,071             | 2,137             | 2,205             |
| Permanent - Part time                           | #VALUE!           | 1,493             | 1,540             | 1,589             |
| Female                                          | 1,314             | 1,353             | 1,396             | 1,441             |
| Male                                            | 136               | 140               | 144               | 149               |
| <b>Total Economy &amp; Community</b>            | <b>#VALUE!</b>    | <b>7,814</b>      | <b>8,060</b>      | <b>8,317</b>      |
| <b>Chief Executive Office</b>                   |                   |                   |                   |                   |
| Permanent - Full time                           | 475               | 489               | 505               | 521               |
| Female                                          | 475               | 489               | 505               | 521               |
| <b>Total Chief Executive Office</b>             | <b>475</b>        | <b>489</b>        | <b>505</b>        | <b>521</b>        |
| <b>Sustainable Infrastructure</b>               |                   |                   |                   |                   |
| Permanent - Full time                           | 11,759            | 12,127            | 12,601            | 13,000            |
| Female                                          | 2,058             | 2,119             | 2,186             | 2,255             |
| Male                                            | 9,701             | 10,008            | 10,415            | 10,745            |
| Permanent - Part time                           | 600               | 618               | 638               | 658               |
| Female                                          | 281               | 290               | 299               | 309               |
| Male                                            | 319               | 329               | 339               | 349               |
| <b>Total Sustainable Infrastructure</b>         | <b>12,359</b>     | <b>12,745</b>     | <b>13,239</b>     | <b>13,658</b>     |
| <b>Casuals, temporary and other expenditure</b> | <b>936</b>        | <b>621</b>        | <b>617</b>        | <b>637</b>        |
| <b>Other employee related expenditure</b>       | <b>678</b>        | <b>689</b>        | <b>702</b>        | <b>714</b>        |
| <b>Capitalised labour costs</b>                 | <b>1,376</b>      | <b>1,423</b>      | <b>1,469</b>      | <b>1,515</b>      |
| <b>Total staff expenditure</b>                  | <b>#VALUE!</b>    | <b>30,488</b>     | <b>31,528</b>     | <b>32,503</b>     |

|                                           | 2022/23<br>FTE | 2023/24<br>FTE | 2024/25<br>FTE | 2025/26<br>FTE |
|-------------------------------------------|----------------|----------------|----------------|----------------|
| <b>Performance &amp; Innovation</b>       |                |                |                |                |
| Permanent - Full time                     | 52.7           | 52.7           | 52.7           | 52.7           |
| Female                                    | 32.7           | 32.7           | 32.7           | 32.7           |
| Male                                      | 20.0           | 20.0           | 20.0           | 20.0           |
| Permanent - Part time                     | 2.5            | 2.5            | 2.7            | 2.5            |
| Female                                    | 1.5            | 1.5            | 1.7            | 1.5            |
| Male                                      | 1.0            | 1.0            | 1.0            | 1.0            |
| <b>Total Performance &amp; Innovation</b> | <b>55.2</b>    | <b>55.2</b>    | <b>55.4</b>    | <b>55.2</b>    |
| <b>Economy &amp; Community</b>            |                |                |                |                |
| Permanent - Full time                     |                | 50.8           | 50.8           | 50.8           |
| Female                                    | 34.8           | 34.8           | 34.8           | 34.8           |
| Male                                      | 16.0           | 16.0           | 16.0           | 16.0           |
| Permanent - Part time                     | 13.7           | 13.7           | 13.7           | 13.7           |
| Female                                    | 12.1           | 12.1           | 12.1           | 12.1           |
| Male                                      | 1.6            | 1.6            | 1.6            | 1.6            |
| <b>Total Economy &amp; Community</b>      | <b>13.7</b>    | <b>64.5</b>    | <b>64.5</b>    | <b>64.5</b>    |
| <b>Chief Executive Office</b>             |                |                |                |                |
| Permanent - Full time                     | 2.0            | 2.0            | 2.0            | 2.0            |
| Female                                    | 2.0            | 2.0            | 2.0            | 2.0            |
| <b>Total Chief Executive Office</b>       | <b>2.0</b>     | <b>2.0</b>     | <b>2.0</b>     | <b>2.0</b>     |
| <b>Sustainable Infrastructure</b>         |                |                |                |                |
| Permanent - Full time                     | 116.9          | 116.9          | 117.9          | 117.9          |
| Female                                    | 19.2           | 19.2           | 19.2           | 19.2           |
| Male                                      | 97.8           | 97.8           | 98.8           | 98.8           |
| Permanent - Part time                     | 6.8            | 6.8            | 6.8            | 6.8            |
| Female                                    | 3.1            | 3.1            | 3.1            | 3.1            |
| Male                                      | 3.7            | 3.7            | 3.7            | 3.7            |
| <b>Total Sustainable Infrastructure</b>   | <b>123.7</b>   | <b>123.7</b>   | <b>124.7</b>   | <b>124.7</b>   |
| <b>Casuals and temporary staff</b>        | <b>8.9</b>     | <b>5.6</b>     | <b>5.4</b>     | <b>5.4</b>     |
| <b>Capitalised labour</b>                 | <b>14.1</b>    | <b>14.1</b>    | <b>14.1</b>    | <b>14.1</b>    |
| <b>Total staff numbers</b>                | <b>217.5</b>   | <b>265.0</b>   | <b>266.0</b>   | <b>265.8</b>   |



## 4. Notes to the financial statements

### 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. This is required to be in place after a general election, which was held in October 2021. As such, this Plan is also being considered by Council for endorsement alongside the Budget.

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 2022/23 the FGRS cap has been set at 1.75%. 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 will increase by 1.75% in line with the rate cap.

This will raise total rates and charges for 2022/23 to \$47.63M, not including supplementary rates, interest on rates and special rates and charges.

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

|                                          | 2021/22<br>Forecast<br>Actual | 2022/23<br>Budget | Change       | %            |
|------------------------------------------|-------------------------------|-------------------|--------------|--------------|
|                                          | \$'000                        | \$'000            | \$'000       |              |
| Waste management charge                  | 3,852                         | 4,123             | 271          | 7.03%        |
| Service rates and charges                | 42,228                        | 43,315            | 1,087        | 2.57%        |
| Special rates and charges                | 7                             | 7                 | -            | 0.00%        |
| Supplementary rates and rate adjustments | 261                           | 278               | 17           | 6.51%        |
| Interest on rates and charges            | 185                           | 189               | 4            | 2.16%        |
| Revenue in lieu of rates                 | 194                           | 196               | 2            | 1.03%        |
| <b>Total rates and charges</b>           | <b>46,727</b>                 | <b>48,108</b>     | <b>1,381</b> | <b>2.95%</b> |

*Note: Service rates are subject to the rate cap established under the FGRS. For 2022/23 the rate cap has been set at 1.75%. Forecast Actual General rates does not reflect the annualisation of supplementary rates received during the year, therefore the percentage will not equate to the rate cap of 1.75%. See 4.1.1(l) below.*

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                | 2021/22<br>cents/\$CIV* | 2022/23<br>cents/\$CIV* | Change  |
|--------------------------------------|-------------------------|-------------------------|---------|
| General / Residential properties     | 0.439174                | 0.324737                | -26.06% |
| Industrial properties                | 0.461133                | 0.340974                | -26.06% |
| Commercial properties                | 0.461133                | 0.340974                | -26.06% |
| Farm properties                      | 0.307422                | 0.227316                | -26.06% |
| Vacant Rural properties              | 0.307422                | 0.227316                | -26.06% |
| Vacant other properties              | 0.878348                | 0.649474                | -26.06% |
| Cultural and recreational properties | 0.219587                | 0.162369                | -26.06% |



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                             | 2021/22       | 2022/23       | Change       |              |
|---------------------------------------------------|---------------|---------------|--------------|--------------|
|                                                   | \$'000        | \$'000        | \$'000       | %            |
| General / Residential                             | 26,627        | 27,603        | 976          | 3.67%        |
| Industrial                                        | 1,207         | 1,041         | - 166        | -13.75%      |
| Commercial                                        | 1,356         | 1,278         | - 78         | -5.75%       |
| Farm                                              | 10,952        | 11,016        | 64           | 0.58%        |
| Vacant Rural                                      | 114           | 117           | 3            | 2.63%        |
| Vacant other                                      | 1,953         | 2,243         | 290          | 14.85%       |
| Cultural and recreational                         | 19            | 17            | - 2          | -10.53%      |
| <b>Total amount to be raised by general rates</b> | <b>42,228</b> | <b>43,315</b> | <b>1,087</b> | <b>2.57%</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              | 2021/22       | 2022/23       | Change     |              |
|------------------------------------|---------------|---------------|------------|--------------|
|                                    | Number        | Number        | Number     | %            |
| General / Residential              | 14,323        | 14,508        | 185        | 1.29%        |
| Industrial                         | 368           | 370           | 2          | 0.54%        |
| Commercial                         | 650           | 644           | - 6        | -0.92%       |
| Farm                               | 3,263         | 3,255         | - 8        | -0.25%       |
| Vacant Rural                       | 196           | 195           | - 1        | -0.51%       |
| Vacant other                       | 1,325         | 1,275         | - 50       | -3.77%       |
| Cultural and recreational          | 22            | 22            | -          | 0.00%        |
| <b>Total number of assessments</b> | <b>20,147</b> | <b>20,269</b> | <b>122</b> | <b>0.61%</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            | 2021/22           | 2022/23           | Change           |               |
|----------------------------------|-------------------|-------------------|------------------|---------------|
|                                  | \$'000            | \$'000            | \$'000           | %             |
| General / Residential            | 6,062,970         | 8,500,384         | 2,437,414        | 40.20%        |
| Industrial                       | 261,873           | 305,331           | 43,458           | 16.60%        |
| Commercial                       | 294,040           | 374,666           | 80,626           | 27.42%        |
| Farm                             | 3,562,463         | 4,845,977         | 1,283,514        | 36.03%        |
| Vacant Rural                     | 36,926            | 51,298            | 14,372           | 38.92%        |
| Economy and Community Management | 222,359           | 345,410           | 123,051          | 55.34%        |
| Cultural and recreational        | 8,497             | 10,259            | 1,762            | 20.74%        |
| <b>Total value of land</b>       | <b>10,449,128</b> | <b>14,433,325</b> | <b>3,984,197</b> | <b>38.13%</b> |

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

| Type of Charge | Per Rateable Property | Per Rateable Property | Change |       |
|----------------|-----------------------|-----------------------|--------|-------|
|                | 2021/22               | 2022/23               |        |       |
|                | \$                    | \$                    | \$     | %     |
| Municipal      | -                     | -                     | -      | 0.00% |

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

| Type of Charge | 2021/22 | 2022/23 | Change |       |
|----------------|---------|---------|--------|-------|
|                | \$      | \$      | \$     | %     |
| Municipal      | -       | -       | -      | 0.00% |



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. The increases for the 2022/23 budget reflect the increased costs of providing the service. The total cost of providing waste services is fully passed on to the users of the service. A review during the year showed that the charge for Green Waste was insufficient to cover the costs and has been increased accordingly. During the budget year, all waste contracts will be renewed and this could have a major impact of the fees from 23/24 onward.

| Type of Charge                                                                                                                                                                                                      | Per Rateable | Per Rateable | Change |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|--------|--------|
|                                                                                                                                                                                                                     | Property     | Property     |        |        |
|                                                                                                                                                                                                                     | 2021/22      | 2022/23      |        |        |
|                                                                                                                                                                                                                     | \$           | \$           | \$     | %      |
| <b>Waste Services Charge A</b> - Kerbside garbage and recycling collection service charge – Residential (120 litre weekly garbage/240 litre fortnightly recycling).                                                 | 247.30       | 251.65       | 4.35   | 1.76%  |
| <b>Waste Services Charge B</b> - Kerbside recycling only collection service charge - Commercial (2 x 240 litre fortnightly recycling service only),                                                                 | 247.30       | 251.65       | 4.35   | 1.76%  |
| <b>Waste Services Charge C</b> - Kerbside garbage and recycling collection service – Commercial premises only (240 litre weekly garbage / 240 litre fortnightly recycling).                                         | 348.20       | 354.30       | 6.10   | 1.75%  |
| <b>Waste Services Charge D</b> – Kerbside garbage and recycling collection service - Sandy Point (120 litre weekly garbage/240 litre fortnightly recycling, plus 3 additional recycling collections during Summer). | 255.60       | 260.00       | 4.40   | 1.72%  |
| <b>Waste Services Charge E</b> – Kerbside garbage and recycling collection service - Waratah Bay (120 litre weekly garbage/240 litre fortnightly recycling, plus 3 additional recycling collections during Summer). | 293.00       | 298.15       | 5.15   | 1.76%  |
| <b>Waste Services Charge G</b> – Kerbside garbage and recycling collection service – Venus Bay (120 litre weekly garbage / 240 litre fortnightly recycling) for 6 months from November to April                     | 186.90       | 190.20       | 3.30   | 1.77%  |
| <b>Waste Services Charge H</b> – Kerbside garbage and recycling collection service – Venus Bay (120 litre weekly garbage / 240 litre fortnightly recycling) for 12 months                                           | 297.00       | 302.20       | 5.20   | 1.75%  |
| <b>Waste Services Charge J</b> – Kerbside garbage and recycling collection service – Walkerville (120 litre weekly garbage / 240 litre fortnightly recycling) for 6 months from November to April                   | 171.40       | 174.40       | 3.00   | 1.75%  |
| <b>Waste Services Charge K</b> – Kerbside garbage and recycling collection service Walkerville (120 litre weekly garbage / 240 litre fortnightly recycling) for 12 months                                           | 305.60       | 310.90       | 5.30   | 1.73%  |
| <b>Garb Green Waste Bin</b> – Kerbside green waste collection service (240 litre fortnightly) for 12 months                                                                                                         | 85.70        | 102.00       | 16.30  | 19.02% |

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          | 2021/22          | 2022/23          | Change         |              |
|-------------------------|------------------|------------------|----------------|--------------|
|                         | \$               | \$               | \$             | %            |
| Waste Services Charge A | 2,428,380        | 2,474,223        | 45,843         | 1.89%        |
| Waste Services Charge B | 16,816           | 16,106           | - 711          | -4.23%       |
| Waste Services Charge C | 101,674          | 105,581          | 3,907          | 3.84%        |
| Waste Services Charge D | 179,176          | 183,300          | 4,124          | 2.30%        |
| Waste Services Charge E | 33,988           | 34,585           | 597            | 1.76%        |
| Waste Services Charge G | 180,919          | 170,609          | - 10,310       | -5.70%       |
| Waste Services Charge H | 241,758          | 274,095          | 32,337         | 13.38%       |
| Waste Services Charge J | 857              | 1,046            | 189            | 22.10%       |
| Waste Services Charge K | 12,835           | 14,612           | 1,777          | 13.85%       |
| Garb Green Waste Bin    | 692,028          | 848,946          | 156,919        | 22.68%       |
| <b>Total</b>            | <b>3,888,432</b> | <b>4,123,105</b> | <b>234,673</b> | <b>6.04%</b> |

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

|                                | 2021/22       | 2022/23       | Change       |              |
|--------------------------------|---------------|---------------|--------------|--------------|
|                                | \$'000        | \$'000        | \$'000       | %            |
| General rates                  | 42,228        | 43,315        | 1,087        | 2.57%        |
| Revenue in lieu                | 194           | 196           | 2            | 1.03%        |
| Waste service charges          | 3,888         | 4,123         | 235          | 6.04%        |
| Special Rates & Charges        | 7             | 7             | -            | 0.00%        |
| Supplementary Valuations       | 225           | 278           | 53           | 23.56%       |
| Interest on Rates and Charges  | 185           | 189           | 4            | 2.16%        |
| <b>Total Rates and charges</b> | <b>46,727</b> | <b>48,108</b> | <b>1,381</b> | <b>2.95%</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.

|                                                      | 2021/22       | 2022/23       |
|------------------------------------------------------|---------------|---------------|
| Total Rates                                          | \$ 41,603,490 | \$ 42,569,828 |
| Number of rateable properties                        | 20,147        | 20,269        |
| Base Average Rate                                    | \$ 2,065.00   | \$ 2,100.24   |
| Maximum Rate Increase (set by the State Government)  | 1.50%         | 1.75%         |
| Capped Average Rate                                  | \$ 2,095.97   | \$ 2,137.00   |
| Maximum General Rates and Municipal Charges Revenue  | \$ 42,228     | \$ 43,315     |
| Budgeted General Rates and Municipal Charges Revenue | \$ 42,228     | \$ 43,315     |
| Budgeted Supplementary Rates                         | \$ 225        | \$ 278        |
| Budgeted Total Rates and Municipal Charges Revenue   | \$ 42,453     | \$ 43,593     |

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
- 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<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change<br>\$'000 % |               |
|---------------------------------------|-----------------------------------------|-----------------------------|--------------------|---------------|
| Property and Revenue                  | 40                                      | 43                          | 3                  | 7.50%         |
| Council Business Operations           | 46                                      | 46                          | -                  | 0.00%         |
| Statutory Planning                    | 600                                     | 620                         | 20                 | 3.33%         |
| Strategic Planning                    | -                                       | 39                          | 39                 | 100.00%       |
| Building & Planning Compliance        | 196                                     | 191                         | - 5                | -2.55%        |
| Environmental Health                  | 4                                       | 3                           | - 1                | -25.00%       |
| Local Laws                            | 181                                     | 117                         | - 64               | -35.36%       |
| Design Services                       | 77                                      | 79                          | 2                  | 2.60%         |
| <b>Total statutory fees and fines</b> | <b>1,144</b>                            | <b>1,138</b>                | <b>- 6</b>         | <b>-0.52%</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 decrease by 0.52% or \$0.006M compared to 2021/22 Forecast. The statutory fees and fines decrease primarily relates to lower activity in relation to Local Laws enforcements. A detailed listing of Council's fees and charges is included as part of the 2022/23 Budget documents.

#### 4.1.3 User fees

|                                  | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change<br>\$'000<br>% |     |          |
|----------------------------------|-----------------------------------------|-----------------------------|-----------------------|-----|----------|
| Caravan Parks                    | 978                                     | -                           | -                     | 978 | -100.00% |
| Coal Creek                       | 16                                      | 16                          |                       | -   | 0.00%    |
| Statutory Planning               | 67                                      | 65                          | -                     | 2   | -2.99%   |
| Strategic Planning               | 2                                       | 2                           |                       | -   | 0.00%    |
| Building & Compliance            | 12                                      | 12                          |                       | -   | 0.00%    |
| Environmental Health             | 253                                     | 257                         |                       | 4   | 1.58%    |
| Local Laws                       | 518                                     | 469                         | -                     | 49  | -9.46%   |
| Immunisation                     | 11                                      | 11                          |                       | -   | 0.00%    |
| Facility Management and Cleaning | 11                                      | 11                          |                       | -   | 0.00%    |
| Design Services                  | 15                                      | 15                          |                       | -   | 0.00%    |
| Hard Waste Collection            | 5                                       | 7                           |                       | 2   | 40.00%   |
| Landfill Operations              | 2,694                                   | 3,157                       |                       | 463 | 17.19%   |
| Transfer Stations                | 68                                      |                             |                       |     |          |
| Civil Asset Planning             | 3                                       | 3                           |                       | -   | 0.00%    |
| Total user fees                  | 4,653                                   | 4,025                       | -                     | 560 | -12.04%  |

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. These fees are determined through market forces, with consideration given to cost recovery and community affordability. User fees are projected to decrease by 12.04% and mainly relates to loss of income for Caravan Parks as Council exits the direct involvement of Yanakie and Port Welshpool parks from 30th June 2022. Landfill Operation fees have increased significantly 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 as part of the 2022/23 Budget.

#### 4.1.4 Grants

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

|                                                   | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 |   | Change<br>\$'000<br>% |       |
|---------------------------------------------------|-----------------------------------------|-----------------------------|---|-----------------------|-------|
| Grants were received in respect of the following: |                                         |                             |   |                       |       |
| Summary of grants                                 |                                         |                             |   |                       |       |
| Commonwealth funded grants                        | 19,399                                  | 11,078                      | - | 8,321                 | -43%  |
| State funded grants                               | 9,852                                   | 6,436                       | - | 3,416                 | -35%  |
| Total grants received                             | 29,251                                  | 17,514                      | - | 11,737                | -40%  |
| (a) Operating Grants                              |                                         |                             |   |                       |       |
| Recurrent - Commonwealth Government               |                                         |                             |   |                       |       |
| Financial Assistance Grants                       | 11,103                                  | 5,502                       | - | 5,601                 | -50%  |
| General home care                                 | 264                                     | -                           | - | 264                   | -100% |
| Immunisation                                      | 3                                       | 3                           |   | -                     | 0%    |
| Recurrent - State Government                      |                                         |                             |   |                       |       |
| General home care                                 | 95                                      | 97                          |   | 2                     | 2%    |
| Senior Citizens                                   | 2                                       | 2                           |   | -                     | 0%    |
| Early Years                                       | 18                                      | 18                          |   |                       |       |
| Immunisation                                      | 9                                       | 9                           |   | -                     | 0%    |
| Local Laws                                        | 9                                       | 9                           |   | -                     | 0%    |
| Valuations                                        | 168                                     | -                           | - | 168                   | -100% |
| Maternal and child health                         | 522                                     | 534                         |   | 12                    | 2%    |
| Coal Creek - Strategic Partnerships Program       | 8                                       | 8                           |   | -                     | 0%    |
| Childrens Crossings                               | 68                                      | 65                          | - | 3                     | -4%   |
| Environmental Health                              | 5                                       | 5                           |   | -                     | 0%    |
| PreSchool Inclusion                               | 84                                      | 86                          |   | 2                     | 2%    |
| Supported Playgroups                              | 120                                     | 122                         |   | 2                     | 2%    |
| Total recurrent grants                            | 12,478                                  | 6,460                       | - | 6,018                 | -48%  |

**Non-recurrent - Commonwealth Government**

|              |     |   |   |     |       |
|--------------|-----|---|---|-----|-------|
| Storm Events | 106 | - | - | 106 | -100% |
|--------------|-----|---|---|-----|-------|

**Non-recurrent - State Government**

|                                        |       |       |    |       |       |
|----------------------------------------|-------|-------|----|-------|-------|
| Property and Revenue                   | 52    | 53    |    | 1     | 2%    |
| Working for Victoria                   | 626   | -     | -  | 626   | -100% |
| Customer Information & Advocacy        | 30    | -     | -  | 30    | -100% |
| Economic Development                   | 350   | -     | -  | 350   | -100% |
| Community Building                     | -     | 13    | 13 | -     | 0%    |
| Youth Development                      | 279   | 252   | -  | 27    | -10%  |
| Municipal Emergency Resourcing Program | 317   | -     | -  | 317   | -100% |
| Storm Event 9 June 2021                | 2,200 | -     | -  | 2,200 | -100% |
| Unearned Grant Recognition             |       | 1,951 |    | 1,951 | 100%  |
| Building & Planning Compliance         | -     | 75    |    | 75    | 100%  |
| Garbage and Recycling                  | 64    | -     | -  | 64    | -100% |
| Sustainability Services                | 5     | -     | -  | 5     | -100% |
| Shared Path Investigation              | 15    | 15    |    | -     | 0%    |
| Boat Ramps                             | 60    | 61    |    | 1     | 2%    |
| Biodiversity                           | 58    | 58    |    | -     | 0%    |

**Total non-recurrent grants**

|       |       |   |       |      |
|-------|-------|---|-------|------|
| 4,149 | 2,452 | - | 1,697 | -41% |
|-------|-------|---|-------|------|

**Total operating grants**

|        |       |   |       |      |
|--------|-------|---|-------|------|
| 16,627 | 8,912 | - | 7,715 | -46% |
|--------|-------|---|-------|------|

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

|                   |       |       |  |   |    |
|-------------------|-------|-------|--|---|----|
| Roads to recovery | 2,385 | 2,385 |  | - | 0% |
|-------------------|-------|-------|--|---|----|

**Total recurrent grants**

|       |       |  |   |    |
|-------|-------|--|---|----|
| 2,385 | 2,385 |  | - | 0% |
|-------|-------|--|---|----|

#### 4.1.4 Grants (continued)

|                                                   | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 |   | Change<br>\$'000 | %       |
|---------------------------------------------------|-----------------------------------------|-----------------------------|---|------------------|---------|
| <b>Non-recurrent - Commonwealth Government</b>    |                                         |                             |   |                  |         |
| Local Government Infrastructure Program (LGIP)    | 3,577                                   | 1,188                       | - | 2,389            | -67%    |
| Leongatha Business Precinct Project - Bair Street | 1,200                                   | -                           | - | 1,200            | -100%   |
| Federal Blackspot Program                         | 761                                     | -                           | - | 761              | -100%   |
| Leongatha & Korumburra Rail Station Precincts     | -                                       | 2,000                       |   |                  |         |
| <b>Non-recurrent - State Government</b>           |                                         |                             |   |                  |         |
| Local Government Infrastructure Program (LGIP)    | -                                       | 600                         |   |                  |         |
| Leongatha & Korumburra Rail Station Precincts     | -                                       | 1,000                       |   |                  |         |
| Great Southern Rail Trail                         | 202                                     | -                           | - | 202              | -100%   |
| Footpaths - Extension Program                     | 50                                      | -                           | - | 50               | -100%   |
| Foster Showgrounds Irrigation and Resurfacing     | 135                                     | 15                          | - | 120              | -89%    |
| Clancy's Road, Korumburra                         | 229                                     | -                           | - | 229              |         |
| Korumburra Skate Park                             | 10                                      | -                           | - | 10               | -100%   |
| Foster Indoor Stadium Redevelopment               | -                                       | 226                         |   | 226              | #DIV/0! |
| Early Years Renewal Program                       | 950                                     | 1,188                       |   | 238              | 25%     |
| Flood Event - August 2019                         | 3,008                                   | -                           | - | 3,008            | -100%   |
| E-Waste Sheds                                     | 75                                      | -                           | - | 75               | -100%   |
| Hook Lift Bins                                    | 42                                      | -                           | - | 42               | -100%   |
| <b>Total non-recurrent grants</b>                 | <b>10,239</b>                           | <b>6,217</b>                | - | 4,022            | -39%    |
| <b>Total capital grants</b>                       | <b>12,624</b>                           | <b>8,602</b>                | - | 4,022            | -32%    |
| <b>Total Grants</b>                               | <b>29,251</b>                           | <b>17,514</b>               | - | 11,737           | -40%    |



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 year on year. Council expects to receive 33% or \$0.4M less in capital grants in 2022/23 compared to the 2021/22 forecast.

#### 4.1.5 Contributions

|                            | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change<br>\$'000 % |         |
|----------------------------|-----------------------------------------|-----------------------------|--------------------|---------|
| Monetary                   | 997                                     | 1,438                       | 441                | 44.23%  |
| Non-monetary               | 903                                     | 422                         | - 481              | -53.27% |
| <b>Total contributions</b> | 1,900                                   | 1,860                       | - 40               | -2.11%  |

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 2022/23 budget reflects a decrease of 2.1% or \$0.04M of contributions towards various projects. 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<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change<br>\$'000 % |         |
|---------------------------|-----------------------------------------|-----------------------------|--------------------|---------|
| Interest                  | 150                                     | 150                         | -                  | 0.00%   |
| Sundry                    | 116                                     | 104                         | - 12               | -10.34% |
| Reimbursements            | 634                                     | 665                         | 31                 | 4.89%   |
| Rental                    | 267                                     | 266                         | - 1                | -0.37%  |
| <b>Total other income</b> | 1,167                                   | 1,185                       | 18                 | 1.54%   |

Other income is projected to increase by 1.54% or \$0.02M in 2022/23 predominantly due to an increase in reimbursements. This is due to the expectation that it will receive additional reimbursements for legal fees from rates and charges in line with the amount of costs incurred.

#### 4.1.7 Employee costs

|                             | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change<br>\$'000 % |         |
|-----------------------------|-----------------------------------------|-----------------------------|--------------------|---------|
| Wages and salaries          | 25,920                                  | 24,549                      | (1,371)            | -5.29%  |
| WorkCover                   | 962                                     | 564                         | (398)              | -41.37% |
| Long Service Leave          | 636                                     | 622                         | (14)               | -2.20%  |
| Superannuation              | 2,599                                   | 2,665                       | 66                 | 2.54%   |
| Employee Provision          | 110                                     | 112                         | 2                  | 1.82%   |
| Fringe Benefits Tax         | 31                                      | 32                          | 1                  | 3.23%   |
| <b>Total employee costs</b> | 30,258                                  | 28,544                      | (1,714)            | -5.66%  |

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 decrease by \$1.71M or 5.7% compared to the forecasted result for 2021/22. Decreased WorkCover costs reflect the change of Council's insurance provider coupled with the payment required to be made by members for the MAV WorkCover scheme cessation of operations in 2021/22. Wages and salaries are also budgeted to decrease as various grant funded positions in the organisation conclude in 2021/22.

#### 4.1.8 Materials and services

|                                     | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 |          | Change<br>\$'000 | %              |
|-------------------------------------|-----------------------------------------|-----------------------------|----------|------------------|----------------|
| Consultancies                       | 1,017                                   | 1,045                       |          | 28               | 2.75%          |
| Maintenance                         | 1,533                                   | 1,630                       |          | 97               | 6.33%          |
| Marketing & Advertising             | 475                                     | 301                         | -        | 174              | -36.63%        |
| Contract Payments                   | 12,296                                  | 9,383                       | -        | 2,913            | -23.69%        |
| Fuel & Oil                          | 910                                     | 910                         |          | -                | 0.00%          |
| Legal Fees                          | 463                                     | 343                         | -        | 120              | -25.92%        |
| Utilities                           | 989                                     | 1,041                       |          | 52               | 5.26%          |
| Materials General                   | 4,911                                   | 3,843                       | -        | 1,068            | -21.75%        |
| Insurance Premiums                  | 987                                     | 1,199                       |          | 212              | 21.48%         |
| Levies, Licenses & Permits          | 1,476                                   | 1,603                       |          | 127              | 8.60%          |
| Subscriptions and Memberships       | 167                                     | 175                         |          | 8                | 4.79%          |
| Training & Professional Development | 456                                     | 480                         |          | 24               | 5.26%          |
| Software Support & Licenses         | 1,262                                   | 1,529                       |          | 267              | 21.16%         |
| Other                               | 306                                     | 287                         | -        | 19               | -6.21%         |
| <b>Total materials and services</b> | <b>27,248</b>                           | <b>23,769</b>               | <b>-</b> | <b>3,479</b>     | <b>-12.77%</b> |

Materials and services expenditure is budgeted to decrease by \$3.48M or 12.8% compared to the 2021/22 forecast. The main contributor to the reduction in 2022/23 in materials and services relates to contract payments for Storm Event works in 2021/22 for \$2.2M. Other Contractor payments to reduce includes the Municipal Lighting Project which was budgeted at \$878k in 2021/22 and \$0 in 2022/23. Additionally, the cessation of Caravan Park operations reduced contractor costs by \$136k in 2022/23 and the costs of running the election in 2021/22 is not required in 2022/23 and accounts for a drop in contractor costs of \$347k. Reductions in Materials General include, Social Planning \$131k, Caravan Parks \$82k, Economic Development \$335k, Economy, Community & Investment Management \$170k and Community Strengthening \$160k.

#### 4.1.9 Depreciation

|                           | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change       |              |
|---------------------------|-----------------------------------------|-----------------------------|--------------|--------------|
|                           |                                         |                             | \$'000       | %            |
| Property                  | 3,842                                   | 3,940                       | 98           | 2.55%        |
| Plant & equipment         | 1,320                                   | 2,392                       | 1,072        | 81.21%       |
| Infrastructure            | 6,590                                   | 6,485                       | - 105        | -1.59%       |
| <b>Total depreciation</b> | <b>11,752</b>                           | <b>12,817</b>               | <b>1,065</b> | <b>9.06%</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 increase by \$1.06M or 9.06% in 2022/23.

#### 4.1.10 Amortisation - Intangible assets

|                                               | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change       |                |
|-----------------------------------------------|-----------------------------------------|-----------------------------|--------------|----------------|
|                                               |                                         |                             | \$'000       | %              |
| Waste Management AirSpace                     | 240                                     | 54                          | - 186        | -77.50%        |
| <b>Total amortisation - intangible assets</b> | <b>240</b>                              | <b>54</b>                   | <b>- 186</b> | <b>-77.50%</b> |

#### 4.1.11 Amortisation - Right of use assets

|                                                 | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change      |                 |
|-------------------------------------------------|-----------------------------------------|-----------------------------|-------------|-----------------|
|                                                 |                                         |                             | \$'000      | %               |
| Right of use assets                             | 86                                      | -                           | - 86        | -100.00%        |
| <b>Total amortisation - right of use assets</b> | <b>86</b>                               | <b>-</b>                    | <b>- 86</b> | <b>-100.00%</b> |

#### 4.1.12 Other expenses

|                                             | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change      |               |
|---------------------------------------------|-----------------------------------------|-----------------------------|-------------|---------------|
|                                             |                                         |                             | \$'000      | %             |
| Grants, Contributions & Discretionary Funds | 2,620                                   | 2,478                       | - 142       | -5.42%        |
| Audit                                       | 111                                     | 116                         | 5           | 4.50%         |
| Fees & Charges                              | 292                                     | 264                         | - 28        | -9.59%        |
| Allowances                                  | 210                                     | 337                         | 127         | 60.48%        |
| <b>Total other expenses</b>                 | <b>3,233</b>                            | <b>3,195</b>                | <b>- 38</b> | <b>-1.18%</b> |

Other expenses include audit fees, contributions, Councillor allowances/Administrator fees and community grants. Other expenses are budgeted to decrease by \$0.04M or 1.2%. The main contributor to the decrease in 2022/23 is from contributions to operating projects in 2021/22 (Leongatha Gymnastics Extension \$90k, Economic Development \$96k and Swimming Pools \$40K) not being repeated in 2022/23.

## 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 \$4.03M during the year, assuming that the carry forward program from prior years and current capital works program will be completed in 2022/23. Other financial assets represent deposits held with long term maturities (> 90 days) and these are projected to remain at \$17M.

### 4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. Trusts funds and deposits are funds or bank guarantees held by council on behalf of other parties pending the completion of certain contractual obligations. This also includes grants received for capital projects which haven't as yet been recognised as income due to contract milestones not completed at this time. Provisions include accrued annual leave and long service leave. Interest-bearing loans and borrowings include borrowings held by Council. Council is budgeting to borrow \$4M in 2022/23 on top of \$4.5M for the Korumburra Hub and Streetscape in 2021/22.

### 4.2.3 Borrowings

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

|                                                 | Forecast<br>Actual<br>2021/22<br>\$ | Budget<br>2022/23<br>\$ | Projections<br>2023/24<br>\$ | 2024/25<br>\$     | 2025/26<br>\$     |
|-------------------------------------------------|-------------------------------------|-------------------------|------------------------------|-------------------|-------------------|
| Amount borrowed as at 30 June of the prior year | 3,398,000                           | 7,366,000               | 10,496,000                   | 10,875,000        | 14,446,000        |
| Amount proposed to be borrowed                  | 4,500,000                           | 4,000,000               | 1,500,000                    | 5,000,000         | -                 |
| Amount projected to be redeemed                 | - 532,000                           | - 870,000               | - 1,121,000                  | - 1,429,000       | - 1,673,000       |
| <b>Amount of borrowings as at 30 June</b>       | <b>7,366,000</b>                    | <b>10,496,000</b>       | <b>10,875,000</b>            | <b>14,446,000</b> | <b>12,773,000</b> |

Council has borrowed \$3.6M for the Mirboo North pool from Treasury Corporation Victoria (TCV) through the Community Sports Infrastructure loan scheme. 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. A further \$5M loan has been included for the Korumburra pool in 2024/25.

### 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<br>Actual<br>2021/22<br>\$ | Budget<br>2022/23<br>\$ |
|--------------------------------------------|-------------------------------------|-------------------------|
| <b>Right-of-use assets</b>                 |                                     |                         |
| Property                                   | 85                                  |                         |
| <b>Total right-of-use assets</b>           | <b>85</b>                           | <b>-</b>                |
| <b>Lease liabilities</b>                   |                                     |                         |
| <b>Current lease Liabilities</b>           |                                     |                         |
| Land and buildings                         | 85                                  |                         |
| <b>Total current lease liabilities</b>     | <b>85</b>                           | <b>-</b>                |
| <b>Non-current lease liabilities</b>       |                                     |                         |
| Land and buildings                         |                                     |                         |
| Plant and equipment                        |                                     |                         |
| <b>Total non-current lease liabilities</b> | <b>-</b>                            | <b>-</b>                |
| <b>Total lease liabilities</b>             | <b>85</b>                           | <b>-</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 lease for the Leongatha Library ended during the 2021/22 financial year. Once new arrangements for the library have been determined, a right of use asset may be recognised in the future.

## 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

The significance of budgeting cash flows for Council is that it is a key factor in setting the level of rates and provides a guide to the level of capital expenditure Council can sustain with or without using existing cash reserves or taking on external debt. This section analyses the expected cash flows for the 2022/23 year. The analysis is based on three main categories 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. The reduction of cash from operating activities of \$6.9M in 2022/23 compared to 2021/22 is largely the result of recognising 50% of Council's 2022/23 Victorian Commission Grants revenue in advance in the 2021/22 financial year as advised in the State budget. This accounts for \$5.5M of the reduction. Other operating grants have reduced \$4.36M (Storm Grant in 2021/22 \$2.2M, Working for Victoria grant in 2021/22 \$0.63M, Municipal Emergency Resourcing Program Grant \$0.3M and Outdoor Activation Grants \$0.35M.) Capital Grants have reduced by \$2.34M and offset by lower employee costs and materials.

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

Cash used in investing activities is budgeted to increase by \$5.97M in 2022/23 compared to 2021/22. This is reflected through a \$15.3M decrease in Proceeds from investments in 2022/23 compared to 2021/22 meaning that term deposits with longer maturities (>90 days) held at June 23 (\$17M) will not change from that held at June 22.. This is partially offset via a lower comparative capital works program planned in 2022/23 of \$6.5M and increased comparative proceeds from sale of assets \$2.84M.

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

For 2022/23 the total of principal repayments is projected to be \$0.87 million and interest expenses repayment is \$0.73M.

## 5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2022/23 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### Summary

|                     | Forecast<br>Actual<br>2021/22<br>\$'000 | Budget<br>2022/23<br>\$'000 | Change<br>\$'000 | %              |
|---------------------|-----------------------------------------|-----------------------------|------------------|----------------|
| Property            | 13,416                                  | 8,505                       | - 4,910          | -36.60%        |
| Plant and equipment | 4,468                                   | 2,834                       | - 1,634          | -36.57%        |
| Infrastructure      | 20,050                                  | 20,128                      | 77               | 0.39%          |
| <b>Total</b>        | <b>37,934</b>                           | <b>31,467</b>               | <b>- 6,467</b>   | <b>-17.05%</b> |

|                     | Project<br>Cost<br>\$'000 | Asset expenditure types |                   |                   |                     | Summary of Funding Sources |                    |                           |                      |
|---------------------|---------------------------|-------------------------|-------------------|-------------------|---------------------|----------------------------|--------------------|---------------------------|----------------------|
|                     |                           | New<br>\$'000           | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Grants<br>\$'000           | Contrib.<br>\$'000 | Council<br>cash<br>\$'000 | Borrowings<br>\$'000 |
| Property            | <b>8,505</b>              | -                       | 6,918             | 500               | 1,087               | 1,414                      | -                  | 5,091                     | 2,000                |
| Plant and equipment | <b>2,834</b>              | -                       | 2,517             | -                 | 317                 | -                          | -                  | 2,834                     | -                    |
| Infrastructure      | <b>20,128</b>             | -                       | 15,095            | 3,668             | 1,364               | 7,188                      | 1,169              | 9,771                     | 2,000                |
| <b>Total</b>        | <b>31,467</b>             | -                       | 24,530            | 4,168             | 2,769               | 8,602                      | 1,169              | 17,697                    | 4,000                |

Capital works for the 2022/23 year of \$31.467 million have been funded by grants (\$8.602 million), contributions (\$1.169 million), borrowings of \$4.0 million and Council cash (\$17.697 million). Major projects include the Korumburra Hub, Korumburra Commercial Streetscape and the Leongatha and Korumburra railway sites.



| Capital Works Area                                                         | Project Cost | Asset expenditure types |         |         |           | Summary of Funding Sources |          |              |            |
|----------------------------------------------------------------------------|--------------|-------------------------|---------|---------|-----------|----------------------------|----------|--------------|------------|
|                                                                            |              | New                     | Renewal | Upgrade | Expansion | Grants                     | Contrib. | Council cash | Borrowings |
|                                                                            |              | \$'000                  | \$'000  | \$'000  | \$'000    | \$'000                     | \$'000   | \$'000       | \$'000     |
| PROPERTY                                                                   |              |                         |         |         |           |                            |          |              |            |
| Buildings                                                                  |              |                         |         |         |           |                            |          |              |            |
| 73600 - Leongatha Precinct Project                                         | - 500        | -                       | 500     | -       | -         | -                          | -        | 500          | -          |
| 73730 - Buildings - Foster Indoor Stadium Redevelopment Project            | -            |                         |         |         |           | 226                        | - -      | 226          | -          |
| 73530 - Buildings - Early Years Renewal Program                            | 1,087        | -                       | -       | -       | 1,087     | 1,188                      | - -      | 101          | -          |
| 73630 - Buildings - Community Hub - Korumburra                             | 1,741        | -                       | 1,741   | -       | -         | -                          | - -      | 259          | 2,000      |
| 73760 - Buildings - Main Office Refurbishment                              | 125          | -                       | 125     | -       | -         | -                          | -        | 125          | -          |
| 73880 - Buildings-Operations - Foster - Power Street Depot Building & Yard | 500          | -                       | -       | 500     | -         | -                          | -        | 500          | -          |
| 82630 - Building Renewal Program - Operations/Depot                        | 97           | -                       | 97      | -       | -         | -                          | -        | 97           | -          |
| 82640 - Building Renewal Program - Early Years - Preschool/Childcare       | 255          | -                       | 255     | -       | -         | -                          | -        | 255          | -          |
| 82660 - Building Renewal Program - Community Venue - Hall/Meeting Places   | 1,112        | -                       | 1,112   | -       | -         | -                          | -        | 1,112        | -          |
| 82670 - Building Renewal Program - Community Venue - Community Centres     | 27           | -                       | 27      | -       | -         | -                          | -        | 27           | -          |
| 82680 - Building Renewal Program - Public Toilets                          | 312          | -                       | 312     | -       | -         | -                          | -        | 312          | -          |
| 82690 - Building Renewal Program - Aquatic/Pools                           | 542          | -                       | 542     | -       | -         | -                          | -        | 542          | -          |
| 82700 - Building Renewal Program - Recreation/Sport                        | 631          | -                       | 631     | -       | -         | -                          | -        | 631          | -          |
| 82710 - Building Renewal Program - Open Space/Parks and Environment        | 57           | -                       | 57      | -       | -         | -                          | -        | 57           | -          |
| Heritage buildings                                                         |              |                         |         |         |           |                            |          |              |            |
| 82650 - Building Renewal Program - Heritage/History                        | 106          | -                       | 106     | -       | -         | -                          | -        | 106          | -          |
| TOTAL PROPERTY                                                             | 6,093        | -                       | 4,506   | 500     | 1,087     | 1,414                      | -        | 2,679        | 2,000      |

| Capital Works Area                                          | Project Cost<br>\$'000 | New<br>\$'000 | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Grants<br>\$'000 | Contrib.<br>\$'000 | Council cash<br>\$'000 | Borrowings<br>\$'000 |
|-------------------------------------------------------------|------------------------|---------------|-------------------|-------------------|---------------------|------------------|--------------------|------------------------|----------------------|
| <b>PLANT AND EQUIPMENT</b>                                  |                        |               |                   |                   |                     |                  |                    |                        |                      |
| <b>Computers and Telecommunications</b>                     |                        |               |                   |                   |                     |                  |                    |                        |                      |
| 80110 - IT Capital Works                                    | 467                    | -             | 467               | -                 | -                   | -                | -                  | 467                    | -                    |
| <b>Plant, Machinery and Equipment</b>                       |                        |               |                   |                   |                     |                  |                    |                        |                      |
| 79110 - Fleet - Fleet Purchases                             | 574                    | -             | 574               | -                 | -                   | -                | -                  | 574                    | -                    |
| 79120 - Plant - Plant Purchases                             | 1,054                  | -             | 737               | -                 | 317                 | -                | -                  | 1,054                  | -                    |
| <b>TOTAL PLANT AND EQUIPMENT</b>                            | <b>2,096</b>           | -             | 1,778             | -                 | 317                 | -                | -                  | 2,096                  | -                    |
| <b>INFRASTRUCTURE</b>                                       |                        |               |                   |                   |                     |                  |                    |                        |                      |
| <b>Bridges</b>                                              |                        |               |                   |                   |                     |                  |                    |                        |                      |
| 85040 - Bridge - Rehabilitation Program                     | 253                    | -             | 253               | -                 | -                   | -                | -                  | 253                    | -                    |
| 85050 - Major Culvert - Renewal Program                     | 67                     | -             | 67                | -                 | -                   | -                | -                  | 67                     | -                    |
| <b>Drainage</b>                                             |                        |               |                   |                   |                     |                  |                    |                        |                      |
| Drainage - Rehabilitation Program                           | - 288                  | -             | - -               | 288               | -                   | -                | - -                | 288                    | -                    |
| <b>Footpaths and Cycleways</b>                              |                        |               |                   |                   |                     |                  |                    |                        |                      |
| 82740 - Crossing - McDonald Street Foster                   | 21                     | -             | -                 | -                 | 21                  | -                | -                  | 21                     | -                    |
| 88040 - Footpaths - Extension Program                       | 319                    | -             | -                 | -                 | 319                 | -                | -                  | 319                    | -                    |
| 88050 - Footpaths - Renewal                                 | 253                    | -             | 253               | -                 | -                   | -                | -                  | 253                    | -                    |
| <b>Parks, Open Space and Streetscapes</b>                   |                        |               |                   |                   |                     |                  |                    |                        |                      |
| 80150 - Statutory Planning - Developer Contribution Capital | -                      | -             | -                 | -                 | -                   | -                | 1,149 -            | 1,149                  | -                    |
| 82270 - Civil - Korumburra Commercial Streetscape           | - 804                  | - -           | 804               | -                 | -                   | -                | - -                | 1,304                  | 500                  |
| 82720 - Open Space/Parks Renewal Program                    | 42                     | -             | 42                | -                 | -                   | -                | -                  | 42                     | -                    |
| 93260 - Leongatha & Korumburra Railway Station Precincts    | 1,300                  | -             | 399               | 901               | -                   | 3,000            | - -                | 1,700                  | -                    |

| Capital Works                                                                   | Project Cost<br>\$'000 | New<br>\$'000 | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Grants<br>\$'000 | Contribs<br>\$'000 | Council<br>\$'000 | Borrowings<br>\$'000 |
|---------------------------------------------------------------------------------|------------------------|---------------|-------------------|-------------------|---------------------|------------------|--------------------|-------------------|----------------------|
| <b>Recreational, Leisure and Community Facilities</b>                           |                        |               |                   |                   |                     |                  |                    |                   |                      |
| 82730 - Aquatic/Recreational Leisure Renewal Program (Non-Building)             | 754                    | -             | 754               | -                 | -                   | -                | -                  | 754               | -                    |
| 93060 - Playgrounds - Replacement Program                                       | 135                    | -             | 135               | -                 | -                   | -                | -                  | 135               | -                    |
| 93210 - Recreation - Recreation - Foster Showgrounds Irrigation and Resurfacing | 130                    | -             | 130               | -                 | -                   | 15               | 20                 | 95                | -                    |
| <b>Roads</b>                                                                    |                        |               |                   |                   |                     |                  |                    |                   |                      |
| 82110 - Roads - Reseals                                                         | 1,756                  | -             | 1,756             | -                 | -                   | -                | -                  | 1,756             | -                    |
| 82120 - Roads - Reseal Preparation                                              | 982                    | -             | 982               | -                 | -                   | -                | -                  | 982               | -                    |
| 82210 - Roads - Sealed Rehabilitation Program                                   | 5,263                  | -             | 5,263             | -                 | -                   | -                | -                  | 5,263             | -                    |
| 82225 - Roads to Recovery Capital                                               | -                      | -             | -                 | -                 | -                   | 2,385            | -                  | 2,385             | -                    |
| 82240 - Guard Rails - Replacement Program                                       | 119                    | -             | 119               | -                 | -                   | -                | -                  | 119               | -                    |
| 82330 - Roads - Bass Highway / Simons Lane - Leongatha                          | 1,000                  | -             | -                 | 1,000             | -                   | -                | -                  | 1,000             | -                    |
| 82340 - Roads - Relocated Simons Lane Sealing - Leongatha                       | 750                    | -             | -                 | 750               | -                   | -                | -                  | 750               | -                    |
| 93230 - Rayson Drive, Leongatha                                                 | 95                     | -             | -                 | -                 | 95                  | -                | -                  | 95                | -                    |
| 93250 - Local Roads & Community Infrastructure Program (LRCl)                   | 2,520                  | -             | 2,520             | -                 | -                   | 600              | -                  | 1,920             | -                    |
| <b>Waste Management</b>                                                         |                        |               |                   |                   |                     |                  |                    |                   |                      |
| 95020 - Waste - Landfills                                                       | 20                     | -             | -                 | 20                | -                   | -                | -                  | 20                | -                    |
| 95070 - Waste - Transfer Stations                                               | 420                    | -             | 420               | -                 | -                   | -                | -                  | 420               | -                    |
| <b>TOTAL INFRASTRUCTURE</b>                                                     | <b>15,104</b>          | -             | 12,288            | 2,382             | 434                 | 6,000            | 1,169              | 7,436             | 500                  |
| <b>TOTAL NEW CAPITAL WORKS</b>                                                  | <b>23,293</b>          | -             | 18,572            | 2,882             | 1,839               | 7,413            | 1,169              | 12,210            | 2,500                |

#### 4.5.3 Works carried forward from the 2021/22 year

| Capital Works Area                                                              | Project Cost | Asset expenditure types |         |         |           | Summary of Funding Sources |          |              |            |
|---------------------------------------------------------------------------------|--------------|-------------------------|---------|---------|-----------|----------------------------|----------|--------------|------------|
|                                                                                 | \$'000       | New                     | Renewal | Upgrade | Expansion | Grants                     | Contrib. | Council cash | Borrowings |
|                                                                                 |              | \$'000                  | \$'000  | \$'000  | \$'000    | \$'000                     | \$'000   | \$'000       | \$'000     |
| <b>PROPERTY</b>                                                                 |              |                         |         |         |           |                            |          |              |            |
| <b>Buildings</b>                                                                |              |                         |         |         |           |                            |          |              |            |
| 73600 - Leongatha Precinct Project                                              | 1,000        | -                       | 1,000   | -       | -         | -                          | -        | 1,000        | -          |
| 73630 - Buildings - Community Hub - Korumburra                                  | 812          | -                       | 812     | -       | -         | -                          | -        | 812          | -          |
| 73760 - Buildings - Main Office Refurbishment                                   | 600          | -                       | 600     | -       | -         | -                          | -        | 600          | -          |
| <b>TOTAL PROPERTY</b>                                                           | <b>2,412</b> | -                       | 2,412   | -       | -         | -                          | -        | 2,412        | -          |
|                                                                                 |              |                         |         |         |           |                            |          |              |            |
| Capital Works Area                                                              | Project Cost | New                     | Renewal | Upgrade | Expansion | Grants                     | Contrib. | Council cash | Borrowings |
|                                                                                 | \$'000       | \$'000                  | \$'000  | \$'000  | \$'000    | \$'000                     | \$'000   | \$'000       | \$'000     |
| <b>PLANT AND EQUIPMENT</b>                                                      |              |                         |         |         |           |                            |          |              |            |
| <b>Plant, Machinery and Equipment</b>                                           |              |                         |         |         |           |                            |          |              |            |
| 79120 - Plant - Plant Purchases                                                 | 738          | -                       | 738     | -       | -         | -                          | -        | 738          | -          |
| <b>TOTAL PLANT AND EQUIPMENT</b>                                                | <b>738</b>   | -                       | 738     | -       | -         | -                          | -        | 738          | -          |
|                                                                                 |              |                         |         |         |           |                            |          |              |            |
| <b>INFRASTRUCTURE</b>                                                           |              |                         |         |         |           |                            |          |              |            |
| <b>Drainage</b>                                                                 |              |                         |         |         |           |                            |          |              |            |
| Drainage - Rehabilitation Program                                               | 288          | -                       | -       | 288     | -         | -                          | -        | 288          | -          |
| <b>Footpaths and Cycleways</b>                                                  |              |                         |         |         |           |                            |          |              |            |
| 93120 - Great Southern Rail Trail - Capital                                     | 930          | -                       | -       | -       | 930       | -                          | -        | 930          | -          |
| <b>Parks, Open Space and Streetscapes</b>                                       |              |                         |         |         |           |                            |          |              |            |
| 82270 - Civil - Korumburra Commercial Streetscape                               | 2,204        | -                       | 2,204   | -       | -         | -                          | -        | 704          | 1,500      |
| 93260 - Leongatha & Korumburra Railway Station Precincts                        | 910          | -                       | -       | 910     | -         | -                          | -        | 910          | -          |
| <b>Recreational, Leisure and Community Facilities</b>                           |              |                         |         |         |           |                            |          |              |            |
| 82730 - Aquatic/Recreational Leisure Renewal Program (Non-Building)             | 302          | -                       | 302     | -       | -         | -                          | -        | 302          | -          |
| 93210 - Recreation - Recreation - Foster Showgrounds Irrigation and Resurfacing | 300          | -                       | 300     | -       | -         | -                          | -        | 300          | -          |

**Roads**

|                                                               |   |   |   |   |   |       |   |       |   |
|---------------------------------------------------------------|---|---|---|---|---|-------|---|-------|---|
| 93250 - Local Roads & Community Infrastructure Program (LRCI) | - | - | - | - | - | 1,188 | - | 1,188 | - |
|---------------------------------------------------------------|---|---|---|---|---|-------|---|-------|---|

**Waste Management**

|                           |    |   |   |    |   |   |   |    |   |
|---------------------------|----|---|---|----|---|---|---|----|---|
| 95020 - Waste - Landfills | 88 | - | - | 88 | - | - | - | 88 | - |
|---------------------------|----|---|---|----|---|---|---|----|---|

|                             |              |   |       |       |     |       |   |       |       |
|-----------------------------|--------------|---|-------|-------|-----|-------|---|-------|-------|
| <b>TOTAL INFRASTRUCTURE</b> | <b>5,023</b> | - | 2,806 | 1,287 | 930 | 1,188 | - | 2,335 | 1,500 |
|-----------------------------|--------------|---|-------|-------|-----|-------|---|-------|-------|

|                                                    |              |   |       |       |     |       |   |       |       |
|----------------------------------------------------|--------------|---|-------|-------|-----|-------|---|-------|-------|
| <b>TOTAL CARRIED FORWARD CAPITAL WORKS 2021/22</b> | <b>8,174</b> | - | 5,957 | 1,287 | 930 | 1,188 | - | 5,486 | 1,500 |
|----------------------------------------------------|--------------|---|-------|-------|-----|-------|---|-------|-------|

**Summary of Planned Capital Works Expenditure**  
**For the years ending 30 June 2024, 2025 & 2026**

| 2022/23                                        | Asset Expenditure Types |               |                   |                   |                     | Funding Sources |                  |                         |                        |                      |
|------------------------------------------------|-------------------------|---------------|-------------------|-------------------|---------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
|                                                | Total<br>\$'000         | New<br>\$'000 | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Total<br>\$'000 | Grants<br>\$'000 | Contributions<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'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>             |
| <b>Buildings</b>                               |                         |               |                   |                   |                     |                 |                  |                         |                        |                      |
| Buildings                                      | 8,399                   | 0             | 6,812             | 500               | 1,087               | 8,399           | 1,414            | 0                       | 4,985                  | 2,000                |
| Heritage Buildings                             | 106                     | 0             | 106               | 0                 | 0                   | 106             | 0                | 0                       | 106                    | 0                    |
| <b>Total Buildings</b>                         | <b>8,505</b>            | <b>0</b>      | <b>6,918</b>      | <b>500</b>        | <b>1,087</b>        | <b>8,505</b>    | <b>1,414</b>     | <b>0</b>                | <b>5,091</b>           | <b>2,000</b>         |
| <b>Total Property</b>                          | <b>8,505</b>            | <b>0</b>      | <b>6,918</b>      | <b>500</b>        | <b>1,087</b>        | <b>8,505</b>    | <b>1,414</b>     | <b>0</b>                | <b>5,091</b>           | <b>2,000</b>         |
| <b>Plant and Equipment</b>                     |                         |               |                   |                   |                     |                 |                  |                         |                        |                      |
| Plant, machinery and equipment                 | 2,367                   | 0             | 2,049             | 0                 | 317                 | 2,367           | 0                | 0                       | 2,367                  | 0                    |
| Computers and telecommunications               | 467                     | 0             | 467               | 0                 | 0                   | 467             | 0                | 0                       | 467                    | 0                    |
| <b>Total Plant and Equipment</b>               | <b>2,834</b>            | <b>0</b>      | <b>2,517</b>      | <b>0</b>          | <b>317</b>          | <b>2,834</b>    | <b>0</b>         | <b>0</b>                | <b>2,834</b>           | <b>0</b>             |
| <b>Infrastructure</b>                          |                         |               |                   |                   |                     |                 |                  |                         |                        |                      |
| Roads                                          | 12,484                  | 0             | 10,640            | 1,750             | 95                  | 12,484          | 4,173            | 0                       | 8,312                  | 0                    |
| Bridges                                        |                         | 0             | 320               | 0                 | 0                   | 320             | 0                | 0                       | 320                    | 0                    |
| Footpaths and cycleways                        | 1,522                   | 0             | 253               | 0                 | 1,270               | 1,522           | 0                | 0                       | 1,522                  | 0                    |
| Recreational, leisure and community facilities |                         | 0             | 1,621             | 0                 | 0                   | 1,621           | 15               | 20                      | 1,586                  | 0                    |
| Waste management                               | 528                     | 0             | 420               | 108               | 0                   | 528             | 0                | 0                       | 528                    | 0                    |
| Parks, open space and streetscapes             | 3,652                   | 0             | 1,841             | 1,811             | 0                   | 3,652           | 3,000            | 1,149                   | -2,497                 | 2,000                |
| 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>20,128</b>           | <b>0</b>      | <b>15,095</b>     | <b>3,668</b>      | <b>1,364</b>        | <b>20,128</b>   | <b>7,188</b>     | <b>1,169</b>            | <b>9,771</b>           | <b>2,000</b>         |
| <b>Total Capital Works Expenditure</b>         | <b>31,467</b>           | <b>0</b>      | <b>24,530</b>     | <b>4,168</b>      | <b>2,769</b>        | <b>31,467</b>   | <b>8,602</b>     | <b>1,169</b>            | <b>17,697</b>          | <b>4,000</b>         |

| 2023/24                                        | Asset Expenditure Types |               |                   |                   |                     | Funding Sources |                  |                         |                        |                      |
|------------------------------------------------|-------------------------|---------------|-------------------|-------------------|---------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
|                                                | Total<br>\$'000         | New<br>\$'000 | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Total<br>\$'000 | Grants<br>\$'000 | Contributions<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'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                                      | 6,222                   | 0             | 6,172             | 0                 | 50                  | 6,222           | 2,237            | 0                       | 3,985                  | 0                    |
| Heritage Buildings                             | 110                     | 0             | 110               | 0                 | 0                   | 110             | 0                | 0                       | 110                    | 0                    |
| <b>Total Buildings</b>                         | <b>6,332</b>            | <b>0</b>      | <b>6,282</b>      | <b>0</b>          | <b>50</b>           | <b>6,332</b>    | <b>2,237</b>     | <b>0</b>                | <b>4,095</b>           | <b>0</b>             |
| <b>Total Property</b>                          | <b>6,332</b>            | <b>0</b>      | <b>6,282</b>      | <b>0</b>          | <b>50</b>           | <b>6,332</b>    | <b>2,237</b>     | <b>0</b>                | <b>4,095</b>           | <b>0</b>             |
| <b>Plant and Equipment</b>                     |                         |               |                   |                   |                     |                 |                  |                         |                        |                      |
| Plant, machinery and equipment                 | 3,536                   | 0             | 3,536             | 0                 | 0                   | 3,536           | 0                | 0                       | 3,536                  | 0                    |
| Computers and telecommunications               | 985                     | 0             | 985               | 0                 | 0                   | 985             | 0                | 0                       | 985                    | 0                    |
| <b>Total Plant and Equipment</b>               | <b>4,521</b>            | <b>0</b>      | <b>4,521</b>      | <b>0</b>          | <b>0</b>            | <b>4,521</b>    | <b>0</b>         | <b>0</b>                | <b>4,521</b>           | <b>0</b>             |
| <b>Infrastructure</b>                          |                         |               |                   |                   |                     |                 |                  |                         |                        |                      |
| Roads                                          | 11,943                  | 0             | 10,943            | 1,000             | 0                   | 11,943          | 5,069            | 0                       | 6,874                  | 0                    |
| Bridges                                        | 523                     | 0             | 523               | 0                 | 0                   | 523             | 0                | 0                       | 523                    | 0                    |
| Footpaths and cycleways                        | 511                     | 0             | 360               | 0                 | 151                 | 512             | 0                | 0                       | 512                    | 0                    |
| Drainage                                       | 427                     | 0             | 0                 | 427               | 0                   | 427             | 0                | 0                       | 427                    | 0                    |
| Recreational, leisure and community facilities | 859                     | 0             | 859               | 0                 | 0                   | 859             | 215              | 0                       | 644                    | 0                    |
| Waste management                               | 2,686                   | 0             | 0                 | 2,686             | 0                   | 2,686           | 0                | 0                       | 2,686                  | 0                    |
| Parks, open space and streetscapes             | 6,097                   | 0             | 3,072             | 3,025             | 0                   | 6,097           | 2,000            | 601                     | 1,996                  | 1,500                |
| <b>Total Infrastructure</b>                    | <b>23,046</b>           | <b>0</b>      | <b>15,757</b>     | <b>7,138</b>      | <b>151</b>          | <b>23,046</b>   | <b>7,284</b>     | <b>601</b>              | <b>13,661</b>          | <b>1,500</b>         |
| <b>Total Capital Works Expenditure</b>         | <b>33,899</b>           | <b>0</b>      | <b>26,560</b>     | <b>7,138</b>      | <b>201</b>          | <b>33,899</b>   | <b>9,521</b>     | <b>601</b>              | <b>22,277</b>          | <b>1,500</b>         |



| 2024/25                                        | Asset Expenditure Types |               |                   |                   |                     | Funding Sources |                  |                         |                        |                      |
|------------------------------------------------|-------------------------|---------------|-------------------|-------------------|---------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
|                                                | Total<br>\$'000         | New<br>\$'000 | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Total<br>\$'000 | Grants<br>\$'000 | Contributions<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'000 |
| <b>Property</b>                                |                         |               |                   |                   |                     |                 |                  |                         |                        |                      |
| Land                                           |                         | 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                                      | 10,195                  | 0             | 9,054             | 0                 | 1,141               | 10,195          | 479              | 240                     | 4,476                  | 5,000                |
| Heritage Buildings                             | 265                     | 0             | 265               | 0                 | 0                   | 265             | 0                | 0                       | 265                    | 0                    |
| <b>Total Buildings</b>                         | <b>10,460</b>           | <b>0</b>      | <b>9,319</b>      | <b>0</b>          | <b>1,141</b>        | <b>10,460</b>   | <b>479</b>       | <b>240</b>              | <b>4,741</b>           | <b>5,000</b>         |
| <b>Total Property</b>                          | <b>10,460</b>           | <b>0</b>      | <b>9,319</b>      | <b>0</b>          | <b>1,141</b>        | <b>10,460</b>   | <b>479</b>       | <b>240</b>              | <b>4,741</b>           | <b>5,000</b>         |
| <b>Plant and Equipment</b>                     |                         |               |                   |                   |                     |                 |                  |                         |                        |                      |
| Plant, machinery and equipment                 | 2,816                   | 0             | 2,785             | 0                 | 31                  | 2,815           | 0                | 0                       | 2,815                  | 0                    |
| Computers and telecommunications               | 754                     | 0             | 754               | 0                 | 0                   | 754             | 0                | 0                       | 754                    | 0                    |
| <b>Total Plant and Equipment</b>               | <b>3,570</b>            | <b>0</b>      | <b>3,539</b>      | <b>0</b>          | <b>31</b>           | <b>3,569</b>    | <b>0</b>         | <b>0</b>                | <b>3,569</b>           | <b>0</b>             |
| <b>Infrastructure</b>                          |                         |               |                   |                   |                     |                 |                  |                         |                        |                      |
| Roads                                          | 8,567                   | 0             | 8,567             | 0                 | 0                   | 8,567           | 2,385            | 0                       | 6,182                  | 0                    |
| Bridges                                        | 708                     | 0             | 708               | 0                 | 0                   | 708             | 0                | 0                       | 708                    | 0                    |
| Footpaths and cycleways                        | 531                     | 0             | 374               | 0                 | 157                 | 531             | 0                | 0                       | 531                    | 0                    |
| Drainage                                       | 144                     | 0             | 0                 | 144               | 0                   | 144             | 0                | 0                       | 144                    | 0                    |
| Recreational, leisure and community facilities | 851                     | 0             | 851               | 0                 | 0                   | 851             | 0                | 0                       | 851                    | 0                    |
| Waste management                               | 1,161                   | 0             | 0                 | 1,161             | 0                   | 1,161           | 0                | 0                       | 1,161                  | 0                    |
| Parks, open space and streetscapes             | 364                     | 0             | 364               | 0                 | 0                   | 365             | 199              | 823                     | -657                   | 0                    |
| <b>Total Infrastructure</b>                    | <b>12,326</b>           | <b>0</b>      | <b>10,864</b>     | <b>1,305</b>      | <b>157</b>          | <b>12,327</b>   | <b>2,584</b>     | <b>823</b>              | <b>8,920</b>           | <b>0</b>             |
| <b>Total Capital Works Expenditure</b>         | <b>26,356</b>           | <b>0</b>      | <b>23,722</b>     | <b>1,305</b>      | <b>1,329</b>        | <b>26,356</b>   | <b>3,063</b>     | <b>1,063</b>            | <b>17,230</b>          | <b>5,000</b>         |

| 2025/26                                        | Asset Expenditure Types |               |                   |                   |                     | Funding Sources |                  |                         |                        |                      |
|------------------------------------------------|-------------------------|---------------|-------------------|-------------------|---------------------|-----------------|------------------|-------------------------|------------------------|----------------------|
|                                                | Total<br>\$'000         | New<br>\$'000 | Renewal<br>\$'000 | Upgrade<br>\$'000 | Expansion<br>\$'000 | Total<br>\$'000 | Grants<br>\$'000 | Contributions<br>\$'000 | Council Cash<br>\$'000 | Borrowings<br>\$'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                                      | 2,260                   | 0             | 2,260             | 0                 | 0                   | 2,260           | 1,118            | 0                       | 1,142                  | 0                    |
| Heritage Buildings                             | 119                     | 0             | 119               | 0                 | 0                   | 119             | 0                | 0                       | 119                    | 0                    |
| <b>Total Buildings</b>                         | <b>2,379</b>            | <b>0</b>      | <b>2,379</b>      | <b>0</b>          | <b>0</b>            | <b>2,379</b>    | <b>1,118</b>     | <b>0</b>                | <b>1,261</b>           | <b>0</b>             |
| <b>Total Property</b>                          | <b>2,379</b>            | <b>0</b>      | <b>2,379</b>      | <b>0</b>          | <b>0</b>            | <b>2,379</b>    | <b>1,118</b>     | <b>0</b>                | <b>1,261</b>           | <b>0</b>             |
| <b>Plant and Equipment</b>                     |                         |               |                   |                   |                     |                 |                  |                         |                        |                      |
| Plant, machinery and equipment                 | 2,531                   | 0             | 2,531             | 0                 | 0                   | 2,531           | 0                | 0                       | 2,531                  | 0                    |
| Computers and telecommunications               | 773                     | 0             | 773               | 0                 | 0                   | 773             | 0                | 0                       | 773                    | 0                    |
| <b>Total Plant and Equipment</b>               | <b>3,304</b>            | <b>0</b>      | <b>3,304</b>      | <b>0</b>          | <b>0</b>            | <b>3,304</b>    | <b>0</b>         | <b>0</b>                | <b>3,304</b>           | <b>0</b>             |
| <b>Infrastructure</b>                          |                         |               |                   |                   |                     |                 |                  |                         |                        |                      |
| Roads                                          | 8,608                   | 0             | 8,608             | 0                 | 0                   | 8,608           | 2,385            | 0                       | 6,223                  | 0                    |
| Bridges                                        | 765                     | 0             | 765               | 0                 | 0                   | 765             | 0                | 0                       | 765                    | 0                    |
| Footpaths and cycleways                        | 277                     | 0             | 114               | 0                 | 163                 | 277             | 0                | 0                       | 277                    | 0                    |
| Drainage                                       | 150                     | 0             | 0                 | 150               | 0                   | 150             | 0                | 0                       | 150                    | 0                    |
| Recreational, leisure and community facilities | 674                     | 0             | 674               | 0                 | 0                   | 674             | 0                | 0                       | 674                    | 0                    |
| Parks, open space and streetscapes             | 0                       | 0             | 0                 | 0                 | 0                   | 0               | 0                | 601                     | -601                   | 0                    |
| <b>Total Infrastructure</b>                    | <b>10,474</b>           | <b>0</b>      | <b>10,161</b>     | <b>150</b>        | <b>163</b>          | <b>10,474</b>   | <b>2,385</b>     | <b>601</b>              | <b>7,488</b>           | <b>0</b>             |
| <b>Total Capital Works Expenditure</b>         | <b>16,157</b>           | <b>0</b>      | <b>15,844</b>     | <b>150</b>        | <b>163</b>          | <b>16,157</b>   | <b>3,503</b>     | <b>601</b>              | <b>12,053</b>          | <b>0</b>             |







## 5. 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  | Forecast | Budget  | Projections |         |         | Trend |
|----------------------------|-------------------------------------------------------------------------------------------|-------|---------|----------|---------|-------------|---------|---------|-------|
|                            |                                                                                           |       | 2020/21 | 2021/22  | 2022/23 | 2023/24     | 2024/25 | 2025/26 | +/-   |
| Operating position         |                                                                                           |       |         |          |         |             |         |         |       |
| Adjusted underlying result | Adjusted underlying surplus (deficit) / Adjusted underlying revenue                       | 1     | 4.5%    | 0.4%     | -6.0%   | 5.5%        | 6.1%    | 7.8%    | -     |
| Liquidity                  |                                                                                           |       |         |          |         |             |         |         |       |
| Working Capital            | Current assets / current liabilities                                                      | 2     | 308.7%  | 235.6%   | 196.8%  | 151.0%      | 125.6%  | 138.6%  | -     |
| Unrestricted cash          | Unrestricted cash / current liabilities                                                   | 3     | 54.8%   | 85.6%    | 26.9%   | 25.4%       | 4.1%    | 14.4%   | -     |
| Obligations                |                                                                                           |       |         |          |         |             |         |         |       |
| Loans and borrowings       | Interest bearing loans and borrowings / rate revenue                                      | 4     | 7.5%    | 15.9%    | 22.1%   | 22.1%       | 28.3%   | 24.2%   | +     |
| Loans and borrowings       | Interest and principal repayments on interest bearing loans and borrowings / rate revenue |       | 2.5%    | 1.2%     | 2.0%    | 2.5%        | 3.1%    | 3.5%    | +     |
| Indebtedness               | Non-current liabilities / own source revenue                                              |       | 15.2%   | 21.0%    | 25.7%   | 25.7%       | 30.1%   | 26.2%   | +     |
| Asset renewal              | Asset renewal and upgrade expense / Asset depreciation                                    | 5     | 217.7%  | 236.5%   | 191.4%  | 223.6%      | 202.6%  | 137.0%  | -     |
| Stability                  |                                                                                           |       |         |          |         |             |         |         |       |
| Rates concentration        | Rate revenue / adjusted underlying revenue                                                | 6     | 67.3%   | 63.3%    | 73.5%   | 69.2%       | 69.3%   | 69.7%   | +     |
| Rates effort               | Rate revenue / CIV of rateable properties in the municipality                             |       | 0.5%    | 0.4%     | 0.3%    | 0.3%        | 0.3%    | 0.3%    | o     |

| Indicator         | Measure                                          | Notes | Actual  | Forecast | Budget  | Projections |         |         | Trend |
|-------------------|--------------------------------------------------|-------|---------|----------|---------|-------------|---------|---------|-------|
|                   |                                                  |       | 2020/21 | 2021/22  | 2022/23 | 2023/24     | 2024/25 | 2025/26 | +/-   |
| Efficiency        |                                                  |       |         |          |         |             |         |         |       |
| Expenditure level | Total expenses/ no. of property assessments      |       | \$3,230 | \$3,616  | \$3,377 | \$3,275     | \$3,330 | \$3,333 | -     |
| Revenue level     | Total rate revenue / no. of property assessments |       | \$2,068 | \$2,096  | \$2,137 | \$2,190     | \$2,248 | \$2,306 | +     |

#### 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

##### 1. 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. Negative results in prior financial years are a result of brought forward expenditure for prior years which is funded within the accumulated surplus. The negative result for 2022/23 reflects the Federal Governments decision to pay 50% of the 2022/23 financial assistance grants early in June 2021/22.

##### 2. Working Capital

The decrease in working capital is due to the assumption than all capital carried forward works will be completed in the 2022/23 financial year.

##### 3. Unrestricted Cash

The decrease in unrestricted cash is due to the assumption that all capital carried forward works will be completed in the 2022/23 financial year.

##### 4. Debt compared to rates

The increase in debt reflects the draw down of funds for construction of the Korumburra Community Hub and Streetscape works.

##### 5. Asset renewal

This compares the rate of spending on existing assets through renewing, restoring, and replacing existing assets with depreciation.

##### 6. Rates concentration

This measure remains stable.





## 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 2022/23.

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  | 2021/22 Fee<br>Inc GST | 2022/23 Fee<br>Inc GST | Fee Increase<br>/ (Decrease) | Fee Increase<br>/ (Decrease) | Basis of Fee    |
|-----------------------------------------------------------------------------------------------|-----------------|-------------|------------------------|------------------------|------------------------------|------------------------------|-----------------|
|                                                                                               |                 |             | \$                     | \$                     | \$                           | %                            |                 |
| <b>Economic &amp; Community Development - Building &amp; Planning Compliance</b>              |                 |             |                        |                        |                              |                              |                 |
| Building and Planning Infringements                                                           | Each            | Non-Taxable | \$ 909.00              | \$ 909.00              | \$ -                         | 0.00%                        | Statutory       |
| Stormwater information Request                                                                | Per Application | Non-Taxable | \$ 146.80              | \$ 146.80              | \$ -                         | 0.00%                        | Statutory       |
| Building Approval Lodgement - Commercial                                                      | Per Applicant   | Non-Taxable | \$ 123.70              | \$ 123.70              | \$ -                         | 0.00%                        | Statutory       |
| Building/Property Information Requests                                                        | Per Application | Non-Taxable | \$ 47.90               | \$ 47.90               | \$ -                         | 0.00%                        | Statutory       |
| Building Approval Lodgement - Residential                                                     | Per Application | Non-Taxable | \$ 123.70              | \$ 123.70              | \$ -                         | 0.00%                        | Statutory       |
| Report & Consent (General)                                                                    | Per Application | Non-Taxable | \$ 294.70              | \$ 294.70              | \$ -                         | 0.00%                        | Statutory       |
| Section 29A demolition report and consent                                                     | Each            | Non-Taxable | \$ 86.40               | \$ 86.40               | \$ -                         | 0.00%                        | Statutory       |
| Report & Consent (reg 116 Protection of Public)                                               | Each            | Non-Taxable | \$ 299.10              | \$ 299.10              | \$ -                         | 0.00%                        | Statutory       |
| Report & Consent (Easement)                                                                   | Per Application | Non-Taxable | \$ 294.70              | \$ 294.70              | \$ -                         | 0.00%                        | Statutory       |
| Registration of private swimming pool or spa                                                  | Per Application | Non-Taxable | \$ 32.30               | \$ 32.30               | \$ -                         | 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 certificate of pool/spa barrier compliance                                       | Per Application | Non-Taxable | \$ 20.70               | \$ 20.70               | \$ -                         | 0.00%                        | Statutory       |
| Lodgement of a certificate of pool/spa barrier non-compliance                                 | Per Application | Non-Taxable | \$ 390.80              | \$ 390.80              | \$ -                         | 0.00%                        | Statutory       |
| Pool/spa combined rego + search fee                                                           | Per Application | Non-Taxable | \$ 80.20               | \$ 80.20               | \$ -                         | 0.00%                        | Statutory       |
| Place of public entertainment occupancy permit                                                | Per Application | Taxable     | \$ 699.35              | \$ 711.60              | \$ 12.25                     | 1.75%                        | Non - Statutory |
| Farm Shed Permit Exemptions                                                                   | Per Application | Taxable     | \$ 300.45              | \$ 305.70              | \$ 5.25                      | 1.75%                        | Non - Statutory |
| Building Permit Document Search / Certificate Fees<br>**Provision of Electronic Copies only** | Per Application | Taxable     | \$ 80.10               | \$ 81.50               | \$ 1.40                      | 1.75%                        | Non - Statutory |
| Building Permit Document Search / Certificate Fees<br>**Provision of Hard Copies**            | Per Application | Taxable     | \$ 160.15              | \$ 162.95              | \$ 2.80                      | 1.75%                        | Non - Statutory |
| <b>Economic &amp; Community Development - Coal Creek - Community Services</b>                 |                 |             |                        |                        |                              |                              |                 |
| Auditorium /Boardroom Hire - 1/2 day                                                          | Each            | Taxable     | \$ 120.00              | \$ 125.00              | \$ 5.00                      | 4.17%                        | Non - Statutory |
| Auditorium /Boardroom Hire - Full Day                                                         | Each            | Taxable     | \$ 200.00              | \$ 200.00              | \$ -                         | 0.00%                        | Non - Statutory |
| <b>Economic &amp; Community Development - Coal Creek - Education Programs</b>                 |                 |             |                        |                        |                              |                              |                 |
| Coal Creek Package - It's a child's life! 1901 Style (2021)                                   | Each            | Taxable     | \$ 10.00               | \$ 10.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Coal Creek Package - Virtual School Lesson - Changing Technologies                            | Each            | Taxable     | \$ 50.00               | \$ 50.00               | \$ -                         | 0.00%                        | Non - Statutory |
| School Group Administration Fee - Base Fee                                                    | Each            | Taxable     | \$ 30.00               | \$ 30.00               | \$ -                         | 0.00%                        | Non - Statutory |
| <b>Economic &amp; Community Development - Coal Creek - Tramway</b>                            |                 |             |                        |                        |                              |                              |                 |
| Train Rides                                                                                   | Each            | Taxable     | \$ 7.30                | \$ 7.45                | \$ 0.15                      | 2.05%                        | Non - Statutory |
| <b>Economic &amp; Community Development - Coal Creek - Weddings</b>                           |                 |             |                        |                        |                              |                              |                 |
| Venue Hire-General                                                                            | Each            | Taxable     | \$ 420.00              | \$ 425.00              | \$ 5.00                      | 1.19%                        | Non - Statutory |
| <b>Economic &amp; Community Development - Environmental Health</b>                            |                 |             |                        |                        |                              |                              |                 |
| Renewal Fee - Skin Penetration - PHWA                                                         | Per Permit      | Non-Taxable | \$ 274.05              | \$ 278.85              | \$ 4.80                      | 1.75%                        | Non - Statutory |
| Renewal Fee - Comb Hair/Beauty & Skin - PHWA                                                  | Per Permit      | Non-Taxable | \$ 273.05              | \$ 277.85              | \$ 4.80                      | 1.76%                        | Non - Statutory |
| Renewal Fee - PA8FC4                                                                          | Per Permit      | Non-Taxable | \$ 202.00              | \$ 205.55              | \$ 3.55                      | 1.76%                        | Non - Statutory |
| Renewal Fee - Hair/Beauty - PHWA                                                              | Per Permit      | Non-Taxable | \$ 212.15              | \$ 215.85              | \$ 3.70                      | 1.74%                        | Non - Statutory |
| Renewal Fee - Class 1                                                                         | Per Permit      | Non-Taxable | \$ 770.40              | \$ 783.90              | \$ 13.50                     | 1.75%                        | Non - Statutory |
| Renewal Fee - Class 2                                                                         | Per Permit      | Non-Taxable | \$ 617.10              | \$ 627.90              | \$ 10.80                     | 1.75%                        | Non - Statutory |
| Renewal Fee - Class 3 - Commercial                                                            | Per Permit      | Non-Taxable | \$ 392.80              | \$ 399.65              | \$ 6.85                      | 1.74%                        | Non - Statutory |
| Renewal Fee - PA8FC2                                                                          | Per Permit      | Non-Taxable | \$ 387.75              | \$ 394.55              | \$ 6.80                      | 1.75%                        | Non - Statutory |
| Renewal Fee - PA8FC3                                                                          | Per Permit      | Non-Taxable | \$ 275.05              | \$ 279.85              | \$ 4.80                      | 1.75%                        | Non - Statutory |
| Renewal Fee - PAFC3                                                                           | Per Permit      | Non-Taxable | \$ 553.20              | \$ 562.90              | \$ 9.70                      | 1.75%                        | Non - Statutory |
| Renewal Fee - PAFC4                                                                           | Per Permit      | Non-Taxable | \$ 202.00              | \$ 205.55              | \$ 3.55                      | 1.76%                        | Non - Statutory |
| Renewal Fee - PAFC2                                                                           | Per Permit      | Non-Taxable | \$ 775.45              | \$ 789.00              | \$ 13.55                     | 1.75%                        | Non - Statutory |
| Additional Temporary or Mobile Food Premises Fee (associated fixed)                           | Per Permit      | Non-Taxable | \$ 120.80              | \$ 122.90              | \$ 2.10                      | 1.74%                        | Non - Statutory |
| Initial Fee - Class 1                                                                         | Each            | Non-Taxable | \$ 1,245.40            | \$ 1,267.20            | \$ 21.80                     | 1.75%                        | Non - Statutory |
| Initial Fee - Class 2                                                                         | Each            | Non-Taxable | \$ 999.80              | \$ 1,017.30            | \$ 17.50                     | 1.75%                        | Non - Statutory |
| Renewal Fee - Class 3 - Domestic                                                              | Each            | Non-Taxable | \$ 202.00              | \$ 205.55              | \$ 3.55                      | 1.76%                        | Non - Statutory |
| Initial Fee - Class 3 - Commercial                                                            | Each            | Non-Taxable | \$ 581.60              | \$ 591.80              | \$ 10.20                     | 1.75%                        | Non - Statutory |
| Initial Fee - Class 3 - Domestic                                                              | Each            | Non-Taxable | \$ 294.35              | \$ 299.50              | \$ 5.15                      | 1.75%                        | Non - Statutory |
| Initial Fee - PA8FC2                                                                          | Each            | Non-Taxable | \$ 480.10              | \$ 488.50              | \$ 8.40                      | 1.75%                        | Non - Statutory |
| Initial Fee - PA8FC3                                                                          | Each            | Non-Taxable | \$ 367.45              | \$ 373.90              | \$ 6.45                      | 1.76%                        | Non - Statutory |
| Initial Fee - PAFC3                                                                           | Each            | Non-Taxable | \$ 739.95              | \$ 752.90              | \$ 12.95                     | 1.75%                        | Non - Statutory |
| Initial Fee - PAFC2                                                                           | Each            | Non-Taxable | \$ 1,155.05            | \$ 1,175.25            | \$ 20.20                     | 1.75%                        | Non - Statutory |
| Class 2 - Sporting Club Registration                                                          | Each            | Non-Taxable | \$ 308.55              | \$ 313.95              | \$ 5.40                      | 1.75%                        | Non - Statutory |
| Class 3 - Sporting Club Registration                                                          | Each            | Non-Taxable | \$ 195.90              | \$ 199.35              | \$ 3.45                      | 1.76%                        | Non - Statutory |
| Report & Consent (Septic)                                                                     | Per Permit      | Non-Taxable | \$ 273.20              | \$ 273.20              | \$ -                         | 0.00%                        | Statutory       |



| Description of Fees and Charges                                                                                                         | Unit of Measure   | GST Status  | 2021/22 Fee<br>Inc GST | 2022/23 Fee<br>Inc GST | Fee Increase<br>/ (Decrease) | Fee Increase<br>/ (Decrease) | Basis of Fee    |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------|------------------------|------------------------|------------------------------|------------------------------|-----------------|
|                                                                                                                                         |                   |             | \$                     | \$                     | \$                           | %                            |                 |
| Request for Septic Plans and Permit                                                                                                     | Each              | Taxable     | \$ 146.15              | \$ 148.70              | \$ 2.55                      | 1.74%                        | Non - Statutory |
| Permit to Install a septic tank                                                                                                         | Per Permit        | Non-Taxable | \$ 778.50              | \$ 792.10              | \$ 13.60                     | 1.75%                        | Non - Statutory |
| Permit to alter a septic tank system - Major Works                                                                                      | Per Permit        | Non-Taxable | \$ 549.10              | \$ 558.70              | \$ 9.60                      | 1.75%                        | Non - Statutory |
| Permit to alter a septic tank - Minor Works                                                                                             | Per Permit        | Non-Taxable | \$ 435.45              | \$ 443.05              | \$ 7.60                      | 1.75%                        | Non - Statutory |
| Request for copies of plans for septic.                                                                                                 | Per Copy          | Taxable     | \$ 83.25               | \$ 84.70               | \$ 1.45                      | 1.74%                        | 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     | \$ 218.25              | \$ 222.05              | \$ 3.80                      | 1.74%                        | Non - Statutory |
| Extension of time to existing Septic Tank PTI                                                                                           | Per Permit        | Non-Taxable | \$ 207.05              | \$ 210.65              | \$ 3.60                      | 1.74%                        | Non - Statutory |
| Assessment of Land Capability Assessment                                                                                                | Per Request       | Taxable     | \$ 114.70              | \$ 116.70              | \$ 2.00                      | 1.74%                        | Non - Statutory |
| Minor permit amendment - no inspection                                                                                                  | Per Request       | Non-Taxable | \$ 207.05              | \$ 210.65              | \$ 3.60                      | 1.74%                        | Non - Statutory |
| Major permit amendment - includes inspection                                                                                            | Per Request       | Non-Taxable | \$ 386.70              | \$ 393.45              | \$ 6.75                      | 1.75%                        | Non - Statutory |
| <b>Economic &amp; Community Development - Immunisation</b>                                                                              |                   |             |                        |                        |                              |                              |                 |
| Flu                                                                                                                                     | Per Dose          | Non-Taxable | \$ 25.00               | \$ 25.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Hep A Paediatric                                                                                                                        | Per Dose          | Non-Taxable | \$ 49.00               | \$ 49.85               | \$ 0.85                      | 1.73%                        | Non - Statutory |
| Hep A Adult                                                                                                                             | Per Dose          | Non-Taxable | \$ 78.00               | \$ 78.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Hep B Paediatric                                                                                                                        | Per Dose          | Non-Taxable | \$ 19.00               | \$ 19.35               | \$ 0.35                      | 1.84%                        | Non - Statutory |
| Hep B Adult                                                                                                                             | Per Dose          | Non-Taxable | \$ 32.00               | \$ 32.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Boostrix                                                                                                                                | Per Dose          | Non-Taxable | \$ 42.00               | \$ 42.75               | \$ 0.75                      | 1.79%                        | Non - Statutory |
| Twinrix                                                                                                                                 | Per Dose          | Non-Taxable | \$ 80.00               | \$ 80.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Varicella                                                                                                                               | Per Dose          | Non-Taxable | \$ 80.00               | \$ 81.40               | \$ 1.40                      | 1.75%                        | Non - Statutory |
| <b>Economic &amp; Community Development - Local Laws</b>                                                                                |                   |             |                        |                        |                              |                              |                 |
| Infringement - Dog at large (daytime) - 1.5 penalty units                                                                               | Per Infringement  | Non-Taxable | \$ 273.00              | \$ 273.00              | \$ -                         | 0.00%                        | Statutory       |
| Infringement - Fail to register - 2 penalty units                                                                                       | Per Infringement  | Non-Taxable | \$ 363.00              | \$ 363.00              | \$ -                         | 0.00%                        | Statutory       |
| Fire Fines - 10 penalty units                                                                                                           | Per Infringement  | Non-Taxable | \$ 1,817.00            | \$ 1,817.00            | \$ -                         | 0.00%                        | Statutory       |
| Infringement - No tag displayed - 0.5 penalty units                                                                                     | Per Infringement  | Non-Taxable | \$ 91.00               | \$ 91.00               | \$ -                         | 0.00%                        | Statutory       |
| Infringement - Dog at large (night times) - 2 penalty units                                                                             | Per Infringement  | Non-Taxable | \$ 363.00              | \$ 363.00              | \$ -                         | 0.00%                        | Statutory       |
| Local Law Infringement - 2 Local Government Act penalty units                                                                           | Per Infringement  | Non-Taxable | \$ 200.00              | \$ 200.00              | \$ -                         | 0.00%                        | Statutory       |
| Infringement - No Standing / Disabled Parking - 1 penalty units                                                                         | Per Infringement  | Non-Taxable | \$ 182.00              | \$ 182.00              | \$ -                         | 0.00%                        | Statutory       |
| Infringement - Permit Zone - 0.6 penalty units                                                                                          | Per Infringement  | Non-Taxable | \$ 109.00              | \$ 109.00              | \$ -                         | 0.00%                        | Statutory       |
| Infringement - Overtime Parking - 0.5 penalty units                                                                                     | Per Infringement  | Non-Taxable | \$ 91.00               | \$ 91.00               | \$ -                         | 0.00%                        | Statutory       |
| Local Law Infringement - 5 Local Government Act penalty units                                                                           | Per Infringement  | Non-Taxable | \$ 500.00              | \$ 500.00              | \$ -                         | 0.00%                        | Statutory       |
| Impounded vehicle release                                                                                                               | Each              | Taxable     | \$ 239.55              | \$ 243.00              | \$ 3.45                      | 1.44%                        | Non - Statutory |
| Roadside trading permit                                                                                                                 | Each              | Non-Taxable | \$ 1,127.65            | \$ 1,147.40            | \$ 19.75                     | 1.75%                        | Non - Statutory |
| Local Law 1 release fees                                                                                                                | Each              | Taxable     | \$ 150.20              | \$ 152.85              | \$ 2.65                      | 1.76%                        | Non - Statutory |
| Sheep (Subsequent animals) - Release fee                                                                                                | Per Animal        | Taxable     | \$ 3.30                | \$ 3.35                | \$ 0.05                      | 1.52%                        | Non - Statutory |
| Block Clearing (Fire Prevention / Hazards)                                                                                              | Each              | Taxable     | \$ 124.85              | \$ 127.05              | \$ 2.20                      | 1.76%                        | Non - Statutory |
| Exotic Animals (Subsequent animals)                                                                                                     | Per Animal        | Taxable     | \$ 7.25                | \$ 7.40                | \$ 0.15                      | 2.07%                        | Non - Statutory |
| Access - Additional Records                                                                                                             | Each              | Taxable     | \$ 9.65                | \$ 9.80                | \$ 0.15                      | 1.55%                        | Non - Statutory |
| Goats & Pigs (Subsequent animals)                                                                                                       | Per Animal        | Taxable     | \$ 7.25                | \$ 7.40                | \$ 0.15                      | 2.07%                        | Non - Statutory |
| Sheep (First animal) - Release fee                                                                                                      | Per Animal        | Taxable     | \$ 30.45               | \$ 31.00               | \$ 0.55                      | 1.81%                        | Non - Statutory |
| Dogs / Cats - First Offence - Pound release fee                                                                                         | Each              | Taxable     | \$ 101.50              | \$ 103.30              | \$ 1.80                      | 1.77%                        | Non - Statutory |
| Goats & Pigs (First animal)                                                                                                             | Per Animal        | Taxable     | \$ 61.90               | \$ 63.00               | \$ 1.10                      | 1.78%                        | Non - Statutory |
| NC2P – Dogs/Cats that qualify for reduced fee Pension                                                                                   | Each              | Non-Taxable | \$ 27.40               | \$ 27.90               | \$ 0.50                      | 1.82%                        | Non - Statutory |
| Dogs / Cats - Subsequent Offence - Pound release fee                                                                                    | Each              | Taxable     | \$ 164.45              | \$ 167.35              | \$ 2.90                      | 1.76%                        | Non - Statutory |
| FOI Supervision Search Fee                                                                                                              | Each              | Non-Taxable | \$ 14.45               | \$ 14.70               | \$ 0.25                      | 1.73%                        | Non - Statutory |
| Cattle (First animal) - Release fee                                                                                                     | Each              | Taxable     | \$ 151.25              | \$ 153.90              | \$ 2.65                      | 1.75%                        | Non - Statutory |
| Cattle (Subsequent animals) - Release fee                                                                                               | Each              | Taxable     | \$ 7.35                | \$ 7.50                | \$ 0.15                      | 2.04%                        | Non - Statutory |
| NC1 – Dogs/Cats not included under NC2                                                                                                  | Each              | Non-Taxable | \$ 164.45              | \$ 167.35              | \$ 2.90                      | 1.76%                        | Non - Statutory |
| NC1P - Dogs/Cats not included under NC2 Pension                                                                                         | Each              | Non-Taxable | \$ 82.20               | \$ 83.65               | \$ 1.45                      | 1.76%                        | Non - Statutory |
| NC2 – Dogs/Cats that qualify for reduced fee                                                                                            | Each              | Non-Taxable | \$ 55.85               | \$ 56.85               | \$ 1.00                      | 1.79%                        | Non - Statutory |
| Access - All Records                                                                                                                    | Per Record        | Taxable     | \$ 17.25               | \$ 17.55               | \$ 0.30                      | 1.74%                        | Non - Statutory |
| Sustenance Stock                                                                                                                        | Per Animal Per Di | Taxable     | \$ 17.25               | \$ 17.55               | \$ 0.30                      | 1.74%                        | Non - Statutory |
| Sustenance Cat & Dog                                                                                                                    | Per Animal Per Di | Taxable     | \$ 15.25               | \$ 15.50               | \$ 0.25                      | 1.64%                        | Non - Statutory |
| Other (Per animal)                                                                                                                      | Per Animal        | Taxable     | \$ 3.30                | \$ 3.35                | \$ 0.05                      | 1.52%                        | Non - Statutory |
| Burning off offensive material permit                                                                                                   | Per Permit        | Non-Taxable | \$ 549.10              | \$ 558.70              | \$ 9.60                      | 1.75%                        | Non - Statutory |
| Animal permit - Excess animals                                                                                                          | Per Permit        | Non-Taxable | \$ 58.85               | \$ 59.90               | \$ 1.05                      | 1.78%                        | Non - Statutory |
| Droving of Livestock - Application fee (no refund)                                                                                      | Per Application   | Non-Taxable | \$ 263.90              | \$ 268.50              | \$ 4.60                      | 1.74%                        | Non - Statutory |
| Vic Roads (Stock Control on Declared Roads)                                                                                             | Each              | Taxable     | \$ 766.35              | \$ 779.75              | \$ 13.40                     | 1.75%                        | Non - Statutory |
| Door to Door trading permit                                                                                                             | Per Application   | Non-Taxable | \$ 505.45              | \$ 514.30              | \$ 8.85                      | 1.75%                        | Non - Statutory |
| Local Law Footpath Occupation Permit                                                                                                    | Per Application   | Non-Taxable | \$ 64.95               | \$ 66.10               | \$ 1.15                      | 1.77%                        | Non - Statutory |
| Bulk rubbish container permit                                                                                                           | Per Application   | Non-Taxable | \$ 139.05              | \$ 141.50              | \$ 2.45                      | 1.76%                        | Non - Statutory |
| Domestic Animal Business Registration                                                                                                   | Each              | Non-Taxable | \$ 315.65              | \$ 321.15              | \$ 5.50                      | 1.74%                        | Non - Statutory |
| Grazing Sheep - daily fee per head                                                                                                      | Per Head          | Taxable     | \$ 1.15                | \$ 1.15                | \$ -                         | 0.00%                        | Non - Statutory |
| Grazing Other Livestock - daily fee per head                                                                                            | Per Head          | Taxable     | \$ 1.80                | \$ 1.85                | \$ 0.05                      | 2.78%                        | Non - Statutory |
| Droving Other Livestock - daily fee per head                                                                                            | Per Head          | Taxable     | \$ 3.30                | \$ 3.35                | \$ 0.05                      | 1.52%                        | Non - Statutory |
| Grazing of Livestock - Application Fee (no refund)                                                                                      | Per Application   | Non-Taxable | \$ 129.90              | \$ 132.15              | \$ 2.25                      | 1.73%                        | Non - Statutory |
| Grazing Cattle - daily fee per head                                                                                                     | Per Head          | Non-Taxable | \$ 1.80                | \$ 1.85                | \$ 0.05                      | 2.78%                        | Non - Statutory |
| Dog registration for dangerous, menacing and restricted breeds (RDM)                                                                    | Each              | Non-Taxable | \$ 317.70              | \$ 323.25              | \$ 5.55                      | 1.75%                        | Non - Statutory |
| Droving of Livestock - Bond                                                                                                             | Per Application   | Non-Taxable | \$ 2,318.25            | \$ 2,358.80            | \$ 40.55                     | 1.75%                        | Non - Statutory |
| Droving Cattle - daily fee per head                                                                                                     | Per Head          | Taxable     | \$ 3.30                | \$ 3.35                | \$ 0.05                      | 1.52%                        | Non - Statutory |
| Droving Sheep - daily fee per head                                                                                                      | Per Head          | Taxable     | \$ 1.80                | \$ 1.85                | \$ 0.05                      | 2.78%                        | Non - Statutory |
| Late Application for Cattle Crossing                                                                                                    | Per Application   | Non-Taxable | \$ 443.55              | \$ 451.30              | \$ 7.75                      | 1.75%                        | Non - Statutory |
| Exotic Animals (First animal)                                                                                                           | Per Animal        | Taxable     | \$ 61.90               | \$ 63.00               | \$ 1.10                      | 1.78%                        | Non - Statutory |
| All other Local Law 1 permits-that are not specifically excluded                                                                        | Per Permit        | Non-Taxable | \$ 124.85              | \$ 127.05              | \$ 2.20                      | 1.76%                        | Non - Statutory |
| Open Air Burning Local Law Permit                                                                                                       | Each              | Taxable     | \$ 64.95               | \$ 66.10               | \$ 1.15                      | 1.77%                        | Non - Statutory |

| Description of Fees and Charges                                         | Unit of Measure | GST Status | 2021/22 Fee<br>Inc GST | 2022/23 Fee<br>Inc GST | Fee Increase<br>/ (Decrease) | Fee Increase<br>/ (Decrease) | Basis of Fee    |
|-------------------------------------------------------------------------|-----------------|------------|------------------------|------------------------|------------------------------|------------------------------|-----------------|
|                                                                         |                 |            | \$                     | \$                     | \$                           | %                            |                 |
| <b>Economic &amp; Community Development- Long Jetty Caravan Park</b>    |                 |            |                        |                        |                              |                              |                 |
| Large Deluxe Jayco Cabin (Off Peak)                                     | Each            | Taxable    | \$ 150.00              | \$ 150.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Deluxe Cabins (Jaycos) (Peak)                                           | Each            | Taxable    | \$ 165.00              | \$ 165.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Powered sites (Bonus Night / Negotiable Rate)                           | Each            | Taxable    | \$ 35.00               | \$ 35.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Powered Sites (Peak)                                                    | Each            | Taxable    | \$ 55.00               | \$ 55.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Powered sites Peak - Concession                                         | Each            | Taxable    | \$ 45.00               | \$ 45.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Standard Cabins (Bonus Night / Negotiable Rate)                         | Each            | Taxable    | \$ 90.00               | \$ 90.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Standard Cabins(Peak)                                                   | Each            | Taxable    | \$ 150.00              | \$ 150.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Extra Adult (Off Peak)                                                  | Each            | Taxable    | \$ 12.00               | \$ 12.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Extra Adult Peak                                                        | Each            | Taxable    | \$ 12.00               | \$ 12.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Extra Child Peak                                                        | Each            | Taxable    | \$ 6.00                | \$ 6.00                | \$ -                         | 0.00%                        | Non - Statutory |
| Extra Child (Off Peak)                                                  | Each            | Taxable    | \$ 6.00                | \$ 6.00                | \$ -                         | 0.00%                        | Non - Statutory |
| Large Deluxe Jayco Cabin (Bonus Night / Negotiable Rate)                | Each            | Taxable    | \$ 130.00              | \$ 130.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Large Deluxe Jayco Cabin (Peak)                                         | Each            | Taxable    | \$ 185.00              | \$ 185.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Deluxe Cabins (Jaycos) (Bonus Night / Negotiable Rate)                  | Each            | Taxable    | \$ 115.00              | \$ 115.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Deluxe Cabins (Jaycos) (Off Peak)                                       | Each            | Taxable    | \$ 145.00              | \$ 145.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Powered Sites (Off Peak)                                                | Each            | Taxable    | \$ 40.00               | \$ 40.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Standard Cabins (Off Peak)                                              | Each            | Taxable    | \$ 120.00              | \$ 120.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Weekly hardship rental Cabins (Standard)                                | Each            | Taxable    | \$ 410.00              | \$ 410.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Weekly hardship rental Deluxe Jayco                                     | Each            | Taxable    | \$ 440.00              | \$ 440.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Weekly hardship rental Large Deluxe                                     | Each            | Taxable    | \$ 510.00              | \$ 510.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Weekly powered site hardship rental                                     | Each            | Taxable    | \$ 145.00              | \$ 145.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Weekly unpowered hardship site rental                                   | Each            | Taxable    | \$ 115.00              | \$ 115.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Standard Cabins off peak stay 7 pay 6                                   | Each            | Taxable    | \$ 720.00              | \$ 720.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Deluxe Cabin off peak stay 7 pay 6                                      | Each            | Taxable    | \$ 870.00              | \$ 870.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Large Deluxe Jayco off peak stay 7 pay 6                                | Each            | Taxable    | \$ 900.00              | \$ 900.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Powered site off peak stay 7 pay 6                                      | Each            | Taxable    | \$ 240.00              | \$ 240.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Unpowered off peak stay 7 pay 6                                         | Each            | Taxable    | \$ 198.00              | \$ 198.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Large Deluxe Jayco peak                                                 | Each            | Taxable    | \$ 1,200.00            | \$ 1,200.00            | \$ -                         | 0.00%                        | Non - Statutory |
| Standard Cabins off peak stay 10 pay 8                                  | Each            | Taxable    | \$ 960.00              | \$ 960.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Deluxe Cabin (Off Peak) Stay 10 Pay 8                                   | Each            | Taxable    | \$ 1,160.00            | \$ 1,160.00            | \$ -                         | 0.00%                        | Non - Statutory |
| Unpowered Site (Off Peak)                                               | Each            | Taxable    | \$ 33.00               | \$ 33.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Unpowered Site (Peak)                                                   | Each            | Taxable    | \$ 42.00               | \$ 42.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Unpowered Site (Bonus Night/Negotiable Rate)                            | Each            | Taxable    | \$ 25.00               | \$ 25.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Small Deluxe Cabin (Off Peak)                                           | Each            | Taxable    | \$ 135.00              | \$ 135.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Small Deluxe Cabin (Peak)                                               | Each            | Taxable    | \$ 155.00              | \$ 155.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Small Deluxe Cabin (Off Peak) Stay 7 Pay 6                              | Each            | Taxable    | \$ 810.00              | \$ 810.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Small Deluxe Cabin (Off Peak) Stay 10 Pay 8                             | Each            | Taxable    | \$ 1,080.00            | \$ 1,080.00            | \$ -                         | 0.00%                        | Non - Statutory |
| Small Deluxe Cabin (Bonus Night/Negotiable Rate)                        | Each            | Taxable    | \$ 100.00              | \$ 100.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Weekly hardship rental Small Deluxe Cabin                               | Each            | Taxable    | \$ 430.00              | \$ 430.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Couples Deluxe Cabin Linen Included (Off Peak)                          | Each            | Taxable    | \$ 143.00              | \$ 143.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Couples Deluxe Cabin Linen Included ( Peak)                             | Each            | Taxable    | \$ 175.00              | \$ 175.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Couples Deluxe Cabin Linen Included (Off Peak) Stay 10 Pay 8            | Each            | Taxable    | \$ 1,144.00            | \$ 1,144.00            | \$ -                         | 0.00%                        | Non - Statutory |
| Couples Deluxe Cabin Linen Included (Off Peak) stay 7 pay 6             | Each            | Taxable    | \$ 858.00              | \$ 858.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Seasonal Site Holder 6 month                                            | Each            | Taxable    | \$ 2,403.50            | \$ 2,403.50            | \$ -                         | 0.00%                        | Non - Statutory |
| Annual Site Holders                                                     | Each            | Taxable    | \$ 3,699.70            | \$ 3,699.70            | \$ -                         | 0.00%                        | Non - Statutory |
| Permanent Site Holders (Weekly Fee)                                     | Each            | Taxable    | \$ 93.50               | \$ 93.50               | \$ -                         | 0.00%                        | Non - Statutory |
| Electricity quarterly Reading Charge to each Annual and Permanent Sites | Each            | Taxable    | \$ 93.50               | \$ 93.50               | \$ -                         | 0.00%                        | Non - Statutory |
| Electricity Usage Charge - quarterly estimates - Annuals and Permanents | Each            | Taxable    | \$ 93.50               | \$ 93.50               | \$ -                         | 0.00%                        | Non - Statutory |
| 56 night/3 month special Long Jetty C/P                                 | Each            | Taxable    | \$ 1,650.00            | \$ 1,650.00            | \$ -                         | 0.00%                        | Non - Statutory |
| Laundry / Linen Hire Extra                                              | Each            | Taxable    | \$ 5.00                | \$ 5.00                | \$ -                         | 0.00%                        | Non - Statutory |
| Boom Gate Pass / Security Deposit (Refundable)                          | Each            | Taxable    | \$ 25.00               | \$ 25.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Cleaning Charge                                                         | Each            | Taxable    | \$ 32.50               | \$ 32.50               | \$ -                         | 0.00%                        | Non - Statutory |
| Laundry / Washing Machines                                              | Each            | Taxable    | \$ 3.00                | \$ 3.00                | \$ -                         | 0.00%                        | Non - Statutory |
| Laundry / Linen Hire                                                    | Each            | Taxable    | \$ 20.00               | \$ 20.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Administration Fee                                                      | Each            | Taxable    | \$ 25.00               | \$ 25.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Cleaning Charge - Hourly Rate                                           | Each            | Taxable    | \$ 60.00               | \$ 60.00               | \$ -                         | 0.00%                        | Non - Statutory |

| Description of Fees and Charges                                                                                                                                          | Unit of Measure | GST Status  | 2021/22 Fee<br>Inc GST | 2022/23 Fee<br>Inc GST | Fee Increase<br>/ (Decrease) | Fee Increase<br>/ (Decrease) | Basis of Fee    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------|------------------------|------------------------|------------------------------|------------------------------|-----------------|
|                                                                                                                                                                          |                 |             | \$                     | \$                     | \$                           | %                            |                 |
| <b>Economic &amp; Community Development - Statutory Planning</b>                                                                                                         |                 |             |                        |                        |                              |                              |                 |
| 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       |
| 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       |
| 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       |
| VicSmart Class 10 - Application other than Class 7, 8 or 9                                                                                                               | Per Permit      | Non-Taxable | \$ 202.90              | \$ 202.90              | \$ -                         | 0.00%                        | 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       |
| 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       |
| Application to Amend or end a Section 173 agreement under Section 178A                                                                                                   | Per Application | Non-Taxable | \$ 668.80              | \$ 668.80              | \$ -                         | 0.00%                        | Statutory       |
| Satisfaction matters                                                                                                                                                     | Per Application | Non-Taxable | \$ 330.70              | \$ 330.70              | \$ -                         | 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       |
| Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by 10,001 - 100,000                                              | Each            | Taxable     | \$ 327.95              | \$ 320.00              | \$ -7.95                     | -2.42%                       | 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     | \$ 669.50              | \$ 320.00              | \$ -349.50                   | -52.20%                      | Non - Statutory |
| Request for extension of time (first request)                                                                                                                            | Each            | Taxable     | \$ 292.60              | \$ 297.70              | \$ 5.10                      | 1.74%                        | Non - Statutory |
| Request for extension of time (second or subsequent request)                                                                                                             | Each            | Taxable     | \$ 531.40              | \$ 540.70              | \$ 9.30                      | 1.75%                        | 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     | \$ 684.95              | \$ 696.95              | \$ 12.00                     | 1.75%                        | 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     | \$ 1,769.65            | \$ 320.00              | \$ -1,449.65                 | -81.92%                      | Non - Statutory |
| Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by more than 100,000                                             | Each            | Taxable     | \$ 669.50              | \$ 320.00              | \$ -349.50                   | -52.20%                      | Non - Statutory |
| Secondary Consent (subdivision)                                                                                                                                          | Each            | Taxable     | \$ 685.15              | \$ 320.00              | \$ -365.15                   | -53.29%                      | 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     | \$ 105.85              | \$ 320.00              | \$ 214.15                    | 202.31%                      | Non - Statutory |
| Title Searches                                                                                                                                                           | Each            | Taxable     | \$ 41.50               | \$ 42.45               | \$ 0.95                      | 2.29%                        | Non - Statutory |
| Request for copies of Planning Permit or Approved Plans                                                                                                                  | Each            | Taxable     | \$ 85.05               | \$ 86.55               | \$ 1.50                      | 1.76%                        | Non - Statutory |
| Request for copies of Planning Permit and Approved Plans                                                                                                                 | Each            | Taxable     | \$ 149.50              | \$ 152.10              | \$ 2.60                      | 1.74%                        | Non - Statutory |
| Request for copies of Planning Permit Applications on Advertising (per page)                                                                                             | Each            | Taxable     | \$ 1.00                | \$ 1.00                | \$ -                         | 0.00%                        | Non - Statutory |
| Applications or Requests to respond to written Planning Enquiries                                                                                                        | Each            | Taxable     | \$ 95.50               | \$ 97.15               | \$ 1.65                      | 1.73%                        | Non - Statutory |
| Title Searches (cost of each covenant or Section 173 Agreement listed on title)                                                                                          | Each            | Taxable     | \$ 11.35               | \$ 11.55               | \$ 0.20                      | 1.76%                        | Non - Statutory |
| Notification of an application (less than 10 letters - does not include cost of sign or newspaper notice)                                                                | Each            | Taxable     | \$ 132.85              | \$ 135.15              | \$ 2.30                      | 1.73%                        | Non - Statutory |
| Notification of an application (cost of each additional letter where more than 10 letters required, no sign, no newspaper)                                               | Each            | Taxable     | \$ 6.20                | \$ 6.30                | \$ 0.10                      | 1.61%                        | Non - Statutory |
| Re-checking plans if plans for endorsement are not submitted in line with the condition on the permit                                                                    | Each            | Taxable     | \$ 106.90              | \$ 108.75              | \$ 1.85                      | 1.73%                        | 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     | \$ 875.80              | \$ 320.00              | \$ -555.80                   | -63.46%                      | Non - Statutory |
| Notification of an application (sign on site)                                                                                                                            | Each            | Taxable     | \$ 265.70              | \$ 270.35              | \$ 4.65                      | 1.75%                        | Non - Statutory |
| Notification of an application (per newspaper notice - some applications may require notices in multiple papers)                                                         | Each            | Taxable     | \$ 319.60              | \$ 325.20              | \$ 5.60                      | 1.75%                        | Non - Statutory |
| Title Searches - Copy of Plans                                                                                                                                           | Each            | Taxable     | \$ 13.70               | \$ 13.95               | \$ 0.25                      | 1.82%                        | Non - Statutory |
| Title Search Statement Only - Does not include Copies of Plans Transfers, Mortgages, Agreements or Dealing Nos or other Instrument Search                                | Each            | Taxable     | \$ 19.00               | \$ 19.35               | \$ 0.35                      | 1.84%                        | Non - Statutory |

| Description of Fees and Charges                                                                                                                                                                                                                          | Unit of Measure | GST Status  | 2021/22 Fee<br>Inc GST | 2022/23 Fee<br>Inc GST | Fee Increase<br>/ (Decrease) | Fee Increase<br>/ (Decrease) | Basis of Fee    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------|------------------------|------------------------|------------------------------|------------------------------|-----------------|
|                                                                                                                                                                                                                                                          |                 |             | \$                     | \$                     | \$                           | %                            |                 |
| <b>Economic &amp; Community Development - Strategic Planning</b>                                                                                                                                                                                         |                 |             |                        |                        |                              |                              |                 |
| Planning Scheme Amendment – Stage 3 – Adopting the amendment - (All non-council initiated amendments pay this fee)                                                                                                                                       | Each            | Non-Taxable | \$ 488.50              | \$ 488.50              | \$ -                         | 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 | \$ 15,345.60           | \$ 15,345.60           | \$ -                         | 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 | \$ 30,661.20           | \$ 30,661.20           | \$ -                         | 0.00%                        | Statutory       |
| 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 | \$ 3,096.20            | \$ 3,096.20            | \$ -                         | 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 | \$ 40,386.90           | \$ 40,386.90           | \$ -                         | 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)  |                 | Non-Taxable | \$ 488.50              | \$ 488.50              | \$ -                         | 0.00%                        | Statutory       |
| Development Plans and subsequent amendments to development plans                                                                                                                                                                                         | Each            | Taxable     | \$ 616.85              | \$ 627.65              | \$ 10.80                     | 1.75%                        | Non - Statutory |
| Notification of a Development Plan 0-10 letters                                                                                                                                                                                                          | Each            | Taxable     | \$ 132.85              | \$ 135.15              | \$ 2.30                      | 1.73%                        | Non - Statutory |
| Notification of Development Plan – sign on site                                                                                                                                                                                                          | Each            | Taxable     | \$ 292.50              | \$ 297.60              | \$ 5.10                      | 1.74%                        | Non - Statutory |
| Notification of Development Plan - each additional letter above 10                                                                                                                                                                                       | Each            | Taxable     | \$ 6.25                | \$ 6.35                | \$ 0.10                      | 1.60%                        | Non - Statutory |
| <b>Economic &amp; Community Development -Yanakie Caravan Park</b>                                                                                                                                                                                        |                 |             |                        |                        |                              |                              |                 |
| 6 Standard cabins (Off Peak)                                                                                                                                                                                                                             | Each            | Taxable     | \$ 99.00               | \$ 99.00               | \$ -                         | 0.00%                        | Non - Statutory |
| 6 Standard Cabins (Peak)                                                                                                                                                                                                                                 | Each            | Taxable     | \$ 125.00              | \$ 125.00              | \$ -                         | 0.00%                        | Non - Statutory |
| 2 Seaview Cabins (Peak)                                                                                                                                                                                                                                  | Each            | Taxable     | \$ 185.00              | \$ 185.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Seaview Cottage (Off Peak)                                                                                                                                                                                                                               | Each            | Taxable     | \$ 245.00              | \$ 245.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Seaview Cottage (Peak)                                                                                                                                                                                                                                   | Each            | Taxable     | \$ 305.00              | \$ 305.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Powered sites (Peak)                                                                                                                                                                                                                                     | Each            | Taxable     | \$ 55.00               | \$ 55.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Unpowered Site (Off Peak)                                                                                                                                                                                                                                | Each            | Taxable     | \$ 33.00               | \$ 33.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Unpowered Sites (Peak)                                                                                                                                                                                                                                   | Each            | Taxable     | \$ 42.00               | \$ 42.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Extra Adult Peak                                                                                                                                                                                                                                         | Each            | Taxable     | \$ 12.00               | \$ 12.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Extra Child Peak                                                                                                                                                                                                                                         | Each            | Taxable     | \$ 6.00                | \$ 6.00                | \$ -                         | 0.00%                        | Non - Statutory |
| 2 Couples Cabin (Peak)                                                                                                                                                                                                                                   | Each            | Taxable     | \$ 180.00              | \$ 180.00              | \$ -                         | 0.00%                        | Non - Statutory |
| 2 Seaview Cabins (Off Peak)                                                                                                                                                                                                                              | Each            | Taxable     | \$ 145.00              | \$ 145.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Powered Sites (Off Peak)                                                                                                                                                                                                                                 | Each            | Taxable     | \$ 41.50               | \$ 41.50               | \$ -                         | 0.00%                        | Non - Statutory |
| Premium Powered Site (beach front / larger sites) Peak                                                                                                                                                                                                   | Each            | Taxable     | \$ 60.00               | \$ 60.00               | \$ -                         | 0.00%                        | Non - Statutory |
| 2 Couples Cabin (Off Peak)                                                                                                                                                                                                                               | Each            | Taxable     | \$ 145.00              | \$ 145.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Extra Adult (Off Peak)                                                                                                                                                                                                                                   | Each            | Taxable     | \$ 12.00               | \$ 12.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Extra Child (Off Peak)                                                                                                                                                                                                                                   | Each            | Taxable     | \$ 6.00                | \$ 6.00                | \$ -                         | 0.00%                        | Non - Statutory |
| Premium Powered Site (Beach front / larger sites) Off peak                                                                                                                                                                                               | Each            | Taxable     | \$ 48.00               | \$ 48.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Weekly Standard cabin hardship rental                                                                                                                                                                                                                    | Each            | Taxable     | \$ 335.00              | \$ 335.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Weekly Couples cabin hardship rental                                                                                                                                                                                                                     | Each            | Taxable     | \$ 491.00              | \$ 491.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Weekly Seaview cabins Hardship rental                                                                                                                                                                                                                    | Each            | Taxable     | \$ 506.50              | \$ 506.50              | \$ -                         | 0.00%                        | Non - Statutory |
| Weekly Seaview Cottage Hardship rental                                                                                                                                                                                                                   | Each            | Taxable     | \$ 837.50              | \$ 837.50              | \$ -                         | 0.00%                        | Non - Statutory |
| Weekly Powered site Hardship rental                                                                                                                                                                                                                      | Each            | Taxable     | \$ 203.00              | \$ 203.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Weekly Unpowered Hardship rental                                                                                                                                                                                                                         | Each            | Taxable     | \$ 160.50              | \$ 160.50              | \$ -                         | 0.00%                        | Non - Statutory |
| 7 Night Special Standard Cabins Off Peak Stay 7 pay 6                                                                                                                                                                                                    | Each            | Taxable     | \$ 594.00              | \$ 594.00              | \$ -                         | 0.00%                        | Non - Statutory |
| 7 Night Special Seaview Cabins Off Peak Stay 7 pay 6                                                                                                                                                                                                     | Each            | Taxable     | \$ 870.00              | \$ 870.00              | \$ -                         | 0.00%                        | Non - Statutory |
| 7 Night Special Seaview Cottage Off Peak Stay 7 pay 6                                                                                                                                                                                                    | Each            | Taxable     | \$ 1,470.00            | \$ 1,470.00            | \$ -                         | 0.00%                        | Non - Statutory |
| 7 Night Special Powered Off Peak Stay 7 pay 6                                                                                                                                                                                                            | Each            | Taxable     | \$ 249.00              | \$ 249.00              | \$ -                         | 0.00%                        | Non - Statutory |
| 7 Night Special Unpowered Off Peak Stay 7 pay 6                                                                                                                                                                                                          | Each            | Taxable     | \$ 198.00              | \$ 198.00              | \$ -                         | 0.00%                        | Non - Statutory |
| 7 Night Special Premium Off Peak Stay 7 Pay 6                                                                                                                                                                                                            | Each            | Taxable     | \$ 288.00              | \$ 288.00              | \$ -                         | 0.00%                        | Non - Statutory |
| 10 Night Special Standard Cabins Off Peak Stay 10 pay 8                                                                                                                                                                                                  | Each            | Taxable     | \$ 792.00              | \$ 792.00              | \$ -                         | 0.00%                        | Non - Statutory |
| 10 Night Special Seaview Cabins Off Peak Stay 10 pay 8                                                                                                                                                                                                   | Each            | Taxable     | \$ 1,160.00            | \$ 1,160.00            | \$ -                         | 0.00%                        | Non - Statutory |
| 10 Night Special Seaview Cottage Off Peak Stay 10 pay 8                                                                                                                                                                                                  | Each            | Taxable     | \$ 1,960.00            | \$ 1,960.00            | \$ -                         | 0.00%                        | Non - Statutory |
| 10 Night Special Powered Off Peak Stay 10 pay 8                                                                                                                                                                                                          | Each            | Taxable     | \$ 332.00              | \$ 332.00              | \$ -                         | 0.00%                        | Non - Statutory |
| 10 Night Special Unpowered Sites Off Peak Stay 10 pay 8                                                                                                                                                                                                  | Each            | Taxable     | \$ 264.00              | \$ 264.00              | \$ -                         | 0.00%                        | Non - Statutory |
| 10 Night Special Premium Powered site Off Peak Stay 10 pay 8                                                                                                                                                                                             | Each            | Taxable     | \$ 384.00              | \$ 384.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Annual Site Holders                                                                                                                                                                                                                                      | Each            | Taxable     | \$ 4,468.00            | \$ 4,468.00            | \$ -                         | 0.00%                        | Non - Statutory |
| Seasonal Site Holders 6 Month                                                                                                                                                                                                                            | Each            | Taxable     | \$ 2,894.00            | \$ 2,894.00            | \$ -                         | 0.00%                        | Non - Statutory |
| Laundry / Linen Hire                                                                                                                                                                                                                                     | Each            | Taxable     | \$ 20.00               | \$ 20.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Boom Gate Pass / Security Deposit (Refundable)                                                                                                                                                                                                           | Each            | Taxable     | \$ 25.00               | \$ 25.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Cleaning Charge                                                                                                                                                                                                                                          | Each            | Taxable     | \$ 32.50               | \$ 32.50               | \$ -                         | 0.00%                        | Non - Statutory |
| Laundry Usage / Washing Machines                                                                                                                                                                                                                         | Each            | Taxable     | \$ 3.00                | \$ 3.00                | \$ -                         | 0.00%                        | Non - Statutory |
| Administration Fee                                                                                                                                                                                                                                       | Each            | Non-Taxable | \$ 25.00               | \$ 25.00               | \$ -                         | 0.00%                        | Non - Statutory |

| Description of Fees and Charges                                                                                                                                                       | Unit of Measure  | GST Status  | 2021/22 Fee<br>Inc GST | 2022/23 Fee<br>Inc GST | Fee Increase<br>/ (Decrease) | Fee Increase<br>/ (Decrease) | Basis of Fee    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|------------------------|------------------------|------------------------------|------------------------------|-----------------|
|                                                                                                                                                                                       |                  |             | \$                     | \$                     | \$                           | %                            |                 |
| <b>Performance &amp; Innovation - Council Business Operations</b>                                                                                                                     |                  |             |                        |                        |                              |                              |                 |
| Non Voters - VEC Infringements (50% of one penalty unit)<br>To be updated once notified and gazetted                                                                                  | Per Infringement | Non-Taxable | \$ 91.00               | \$ 91.00               | \$ -                         | 0.00%                        | Statutory       |
| <b>Performance &amp; Innovation - Insurances</b>                                                                                                                                      |                  |             |                        |                        |                              |                              |                 |
| 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 | \$ 29.60               | \$ 29.60               | \$ -                         | 0.00%                        | Statutory       |
| FOI Supervision Search Fee (per 15 minutes)                                                                                                                                           | Per 1/4 hr       | Non-Taxable | \$ 5.55                | \$ 5.55                | \$ -                         | 0.00%                        | Statutory       |
| Applicant B&W Photocopying (Amount per A3 page)                                                                                                                                       | Per Page         | Non-Taxable | \$ 2.00                | \$ 2.00                | \$ -                         | 0.00%                        | Statutory       |
| FOI Council Search Fee                                                                                                                                                                | Per Hour         | Non-Taxable | \$ 22.21               | \$ 22.21               | \$ -                         | 0.00%                        | Statutory       |
| Applicant B&W Photocopying (Amount per A1 page)                                                                                                                                       | Per Page         | Non-Taxable | \$ 10.75               | \$ 10.75               | \$ -                         | 0.00%                        | Statutory       |
| <b>Performance &amp; Innovation - Property and Revenue</b>                                                                                                                            |                  |             |                        |                        |                              |                              |                 |
| Land Information Certificates                                                                                                                                                         | Per Request      | Non-Taxable | \$ 27.80               | \$ 27.80               | \$ -                         | 0.00%                        | Statutory       |
| <b>Sustainable Infrastructure - Civil Asset Planning</b>                                                                                                                              |                  |             |                        |                        |                              |                              |                 |
| Unused Road Opening Application Fee                                                                                                                                                   | Per Application  | Taxable     | \$ 734.65              | \$ 747.50              | \$ 12.85                     | 1.75%                        | Non - Statutory |
| <b>Sustainable Infrastructure - Design Services</b>                                                                                                                                   |                  |             |                        |                        |                              |                              |                 |
| Supervision Fees (Up to 2.50% per job)                                                                                                                                                | Each             | Non-Taxable | \$ 54,337.00           | \$ 55,560.00           | \$ 1,223.00                  | 2.25%                        | Statutory       |
| Plan Checking (Up to 0.75% per job)                                                                                                                                                   | Each             | Non-Taxable | \$ 22,841.00           | \$ 23,355.00           | \$ 514.00                    | 2.25%                        | Statutory       |
| Road Reserve Activity Permit (Road RAP)                                                                                                                                               | Each             | Non-Taxable | \$ 94.40               | \$ 96.05               | \$ 1.65                      | 1.75%                        | Non - Statutory |
| <b>Sustainable Infrastructure - Facility Management and Cleaning</b>                                                                                                                  |                  |             |                        |                        |                              |                              |                 |
| Private Functions - Koorumburra Office Meeting Room full day                                                                                                                          | Per Day          | Taxable     | \$ 162.40              | \$ 166.10              | \$ 3.70                      | 2.28%                        | Non - Statutory |
| Private Functions - Koorumburra Office Meeting Room 1/2 day                                                                                                                           | Per Half Day     | Taxable     | \$ 83.25               | \$ 84.70               | \$ 1.45                      | 1.74%                        | Non - Statutory |
| Commercial - Koorumburra Office Meeting Room full day                                                                                                                                 | Per Day          | Taxable     | \$ 197.95              | \$ 202.40              | \$ 4.45                      | 2.25%                        | Non - Statutory |
| Commercial - Koorumburra Office Meeting Room 1/2 day                                                                                                                                  | Per Half Day     | Taxable     | \$ 106.60              | \$ 108.90              | \$ 2.30                      | 2.16%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Leongatha Memorial Hall Whole Complex Hire 7 Days                                                                                              | Per Booking      | Taxable     | \$ 3,303.85            | \$ 3,303.85            | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Leongatha Memorial Hall Whole Complex Hire (capped at 8 hours per day)                                                                         | Per Hour         | Taxable     | \$ 131.95              | \$ 131.95              | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Leongatha Memorial Hall Hire 7 Days                                                                                                            | Per Booking      | Taxable     | \$ 2,500.00            | \$ 2,500.00            | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Leongatha Memorial Hall Hire (capped at 8 hours per day)                                                                                       | Per Hour         | Taxable     | \$ 96.45               | \$ 96.45               | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)                                                                             | Per Hour         | Taxable     | \$ 28.40               | \$ 28.40               | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)                                                                             | Per Hour         | Taxable     | \$ 25.40               | \$ 25.40               | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)                                                                     | Per Hour         | Taxable     | \$ 25.40               | \$ 25.40               | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Leongatha Memorial Hall Green Room (capped at 8 hours per day)                                                                                 | Per Hour         | Taxable     | \$ 15.25               | \$ 15.25               | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Leongatha Memorial Hall Kitchen (capped at 8 hours per day)                                                                                    | Per Hour         | Taxable     | \$ 23.35               | \$ 23.35               | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Leongatha Memorial Hall Rehearsals (1-4 Hours)                                                                                                 | Per Booking      | Taxable     | \$ 66.00               | \$ 66.00               | \$ -                         | 0.00%                        | 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               | \$ 71.05               | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Hall Bond where liquor is served (refundable)                                                                                                  | Per Booking      | Taxable     | \$ 933.80              | \$ 933.80              | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Hall Bond where liquor is not served (refundable)                                                                                              | Per Booking      | Taxable     | \$ 228.40              | \$ 228.40              | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Sale of Alcohol during event                                                                                                                   | Per Booking      | Taxable     | \$ 406.00              | \$ 406.00              | \$ -                         | 0.00%                        | Non - Statutory |
| Trade, Commercial & Individual Users - Leongatha Memorial Hall Contractor Set Up                                                                                                      | Per Hour         | Taxable     | \$ 35.55               | \$ 35.55               | \$ -                         | 0.00%                        | Non - Statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall Whole Complex Hire 7 Days                                                                                                     | Per Booking      | Taxable     | \$ 1,624.00            | \$ 812.00              | \$ (812.00)                  | -50.00%                      | Non - Statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall Whole Complex Hire (capped at 8 hours per day)                                                                                | Per Hour         | Taxable     | \$ 101.50              | \$ 50.75               | \$ (50.75)                   | -50.00%                      | Non - Statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall Hire (capped at 8 hours per day)                                                                                              | Per Hour         | Taxable     | \$ 76.15               | \$ 38.40               | \$ (37.75)                   | -49.57%                      | Non - Statutory |

| Description of Fees and Charges                                                                                                                                                | Unit of Measure | GST Status | 2021/22 Fee<br>Inc GST | 2022/23 Fee<br>Inc GST | Fee Increase<br>/ (Decrease) | Fee Increase<br>/ (Decrease) | Basis of Fee    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------|------------------------|------------------------|------------------------------|------------------------------|-----------------|
|                                                                                                                                                                                |                 |            | \$                     | \$                     | \$                           | %                            |                 |
| Rebated Organisations (users) - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)                                                                             | Per Hour        | Taxable    | \$ 23.35               | \$ 11.70               | \$ (11.65)                   | -49.89%                      | Non - Statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)                                                                             | Per Hour        | Taxable    | \$ 15.25               | \$ 7.65                | \$ (7.60)                    | -49.84%                      | Non - Statutory |
| Rebated Organisations (users) - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)                                                                     | Per Hour        | Taxable    | \$ 15.25               | \$ 7.65                | \$ (7.60)                    | -49.84%                      | Non - Statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall Green Room (capped at 8 hours per day)                                                                                 | Per Hour        | Taxable    | \$ 10.15               | \$ 5.10                | \$ (5.05)                    | -49.75%                      | Non - Statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall Kitchen (capped at 8 hours per day)                                                                                    | Per Hour        | Taxable    | \$ 15.25               | \$ 7.65                | \$ (7.60)                    | -49.84%                      | Non - Statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall Rehearsals (1-4 Hours)                                                                                                 | Per Booking     | Taxable    | \$ 50.75               | \$ 25.40               | \$ (25.35)                   | -49.95%                      | Non - Statutory |
| 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    | \$ 50.75               | \$ 25.40               | \$ (25.35)                   | -49.95%                      | Non - Statutory |
| Rebated Organisations (users) - Hall Bond where liquor is served (refundable)                                                                                                  | Per Booking     | Taxable    | \$ 746.05              | \$ 373.05              | \$ (373.00)                  | -50.00%                      | Non - Statutory |
| Rebated Organisations (users) - Hall Bond where liquor is not served (refundable)                                                                                              | Per Booking     | Taxable    | \$ 192.85              | \$ 96.45               | \$ (96.40)                   | -49.99%                      | Non - Statutory |
| Rebated Organisations (users) - Sale of Alcohol during event                                                                                                                   | Per Booking     | Taxable    | \$ 203.00              | \$ 101.50              | \$ (101.50)                  | -50.00%                      | Non - Statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall Contractor Set Up                                                                                                      | Per Hour        | Taxable    | \$ 26.40               | \$ 13.20               | \$ (13.20)                   | -50.00%                      | Non - Statutory |
| Rebated Organisations (users) - Leongatha Memorial Hall Whole 7 Days                                                                                                           | Per Booking     | Taxable    | \$ 1,100.00            | \$ 550.00              | \$ (550.00)                  | -50.00%                      | Non - Statutory |

**Memorial Hall booking fees have been halved for non commercial use in an attempt to promote increased use of the hall and facilities**

#### **Sustainable Infrastructure - Hard Waste Collection**

|                                   |      |         |           |           |          |        |                 |
|-----------------------------------|------|---------|-----------|-----------|----------|--------|-----------------|
| Hard Waste Collection - Regular   | Each | Taxable | \$ 102.00 | \$ 145.00 | \$ 43.00 | 42.16% | Non - Statutory |
| Hard Waste Collection - Pensioner | Each | Taxable | \$ 36.00  | \$ 51.00  | \$ 15.00 | 41.67% | Non - Statutory |

#### **Sustainable Infrastructure - Landfills Operations**

|                            |           |         |           |           |            |         |                 |
|----------------------------|-----------|---------|-----------|-----------|------------|---------|-----------------|
| Asbestos                   | Per Tonne | Taxable | \$ 249.00 | \$ 190.00 | \$ (59.00) | -23.69% | Non - Statutory |
| Concrete                   | Per Tonne | Taxable | \$ 87.50  | \$ 89.00  | \$ 1.50    | 1.71%   | Non - Statutory |
| Prescribed Waste           | Per Tonne | Taxable | \$ 302.00 | \$ 325.00 | \$ 23.00   | 7.62%   | Non - Statutory |
| Commercial Waste by weight | Per Tonne | Taxable | \$ 249.00 | \$ 269.00 | \$ 20.00   | 8.03%   | Non - Statutory |
| Disposal of Clean Fill     | Per Tonne | Taxable | \$ 249.00 | \$ 269.00 | \$ 20.00   | 8.03%   | Non - Statutory |

#### **Sustainable Infrastructure - Parks and Gardens**

|                                                                                                   |      |         |           |           |         |       |                 |
|---------------------------------------------------------------------------------------------------|------|---------|-----------|-----------|---------|-------|-----------------|
| Mossvale Park Event - Commercial (market / event that makes profit)                               | Each | Taxable | \$ 507.50 | \$ 516.40 | \$ 8.90 | 1.75% | Non - Statutory |
| Mossvale Park Event - Non Commercial (free community event, wedding, funeral or private function) | Each |         | \$ -      | \$ -      | \$ -    | 0.00% | Non - Statutory |
| Mossvale Park Event - Commercial - Electricity                                                    | Each | Taxable | \$ 101.50 | \$ 103.30 | \$ 1.80 | 1.77% | Non - Statutory |
| Mossvale Park Event - Non Commercial - Electricity                                                | Each | Taxable | \$ 50.75  | \$ 51.65  | \$ 0.90 | 1.77% | Non - Statutory |
| Mossvale Park Event - Commercial - Parking Area Behind Sound Shell                                | Each | Taxable | \$ 203.00 | \$ 206.60 | \$ 3.60 | 1.77% | Non - Statutory |
| Mossvale Park Event - Non Commercial - Parking Area Behind Sound Shell                            | Each | Taxable | \$ 101.50 | \$ 103.30 | \$ 1.80 | 1.77% | Non - Statutory |
| Mossvale Park Event - Commercial - Sound Shell (fit out of sides)                                 | Each | Taxable | \$ 406.00 | \$ 413.10 | \$ 7.10 | 1.75% | Non - Statutory |
| Mossvale Park Event - Non Commercial - Sound Shell (fit out of sides)                             | Each | Taxable | \$ 203.00 | \$ 206.55 | \$ 3.55 | 1.75% | Non - Statutory |

#### **Sustainable Infrastructure - Swimming Pools - Operational**

|                                                                 |                 |         |           |           |         |       |                 |
|-----------------------------------------------------------------|-----------------|---------|-----------|-----------|---------|-------|-----------------|
| SPLASH - Stadium Netball Team sheet Fee (Senior)                | Per Entry       | Taxable | \$ 46.70  | \$ 47.50  | \$ 0.80 | 1.71% | Non - Statutory |
| SPLASH - Stadium Netball Team Registration Fee (Senior)         | Per Entry       | Taxable | \$ 68.00  | \$ 69.20  | \$ 1.20 | 1.76% | Non - Statutory |
| SPLASH - Stadium Indoor Soccer Team sheet (Senior)              | Per Entry       | Taxable | \$ 46.70  | \$ 47.50  | \$ 0.80 | 1.71% | Non - Statutory |
| SPLASH - Stadium Indoor Soccer Team Registration (Senior)       | Per Entry       | Taxable | \$ 68.00  | \$ 69.20  | \$ 1.20 | 1.76% | Non - Statutory |
| SPLASH - Stadium Basketball Rental (single court)               | Per Hour        | Taxable | \$ 44.65  | \$ 45.40  | \$ 0.75 | 1.68% | Non - Statutory |
| SPLASH - Stadium Birthday Parties                               | Per Applicant   | Taxable | \$ 19.80  | \$ 20.15  | \$ 0.35 | 1.77% | Non - Statutory |
| SPLASH - Children's Programs Facility Rental - Casual Lane Hire | Per Applicant   | Taxable | \$ 34.20  | \$ 34.80  | \$ 0.60 | 1.75% | Non - Statutory |
| Toora - Outdoor Swimming Pool - Family Season Ticket            | Per Applicant   | Taxable | \$ 335.00 | \$ 341.00 | \$ 6.00 | 1.79% | Non - Statutory |
| Toora - Outdoor Swimming Pool - Adult Entry                     | Per Entry       | Taxable | \$ 6.70   | \$ 6.80   | \$ 0.10 | 1.49% | Non - Statutory |
| Toora - Outdoor Swimming Pool - Child Entry                     | Per Entry       | Taxable | \$ 5.50   | \$ 5.60   | \$ 0.10 | 1.82% | Non - Statutory |
| Toora - Outdoor Swimming Pool - School Single Entry             | Per Entry       | Taxable | \$ 4.30   | \$ 4.40   | \$ 0.10 | 2.33% | Non - Statutory |
| Toora - Outdoor Swimming Pool - Spectator                       | Per Entry       | Taxable | \$ 1.00   | \$ 1.00   | \$ -    | 0.00% | Non - Statutory |
| Toora - Outdoor Swimming Pool - Single Season Ticket Adult      | Per Applicant   | Taxable | \$ 183.00 | \$ 186.00 | \$ 3.00 | 1.64% | Non - Statutory |
| Toora - Outdoor Swimming Pool - Weekly Family Ticket            | Per Application | Taxable | \$ 81.00  | \$ 82.00  | \$ 1.00 | 1.23% | Non - Statutory |
| Toora - Outdoor Swimming Pool - Single Season Ticket Child      | Per Applicant   | Taxable | \$ 132.00 | \$ 135.00 | \$ 3.00 | 2.27% | Non - Statutory |
| Outdoor Swimming Pool - Spectator                               | Per Entry       | Taxable | \$ 1.00   | \$ 1.00   | \$ -    | 0.00% | Non - Statutory |
| SPLASH - Aquatic Adventure Day - Per participant                | Per Applicant   | Taxable | \$ 9.30   | \$ 9.40   | \$ 0.10 | 1.08% | Non - Statutory |
| SPLASH - Older Adults Programs Strength Training Session        | Per Applicant   | Taxable | \$ 8.20   | \$ 8.30   | \$ 0.10 | 1.22% | Non - Statutory |



| Description of Fees and Charges                                                         | Unit of Measure | GST Status | 2021/22 Fee<br>Inc GST | 2022/23 Fee<br>Inc GST | Fee Increase<br>/ (Decrease) | Fee Increase<br>/ (Decrease) | Basis of Fee    |
|-----------------------------------------------------------------------------------------|-----------------|------------|------------------------|------------------------|------------------------------|------------------------------|-----------------|
|                                                                                         |                 |            | \$                     | \$                     | \$                           | %                            |                 |
| SPLASH - Aquatic Membership Fortnightly Fee                                             | Each            | Taxable    | \$ 29.40               | \$ 29.90               | \$ 0.50                      | 1.70%                        | Non - Statutory |
| SPLASH - Memberships Aquatic Membership Monthly Fee (Concession)                        | Per Applicant   | Taxable    | \$ 52.80               | \$ 53.70               | \$ 0.90                      | 1.70%                        | Non - Statutory |
| SPLASH - Memberships Pryme Movers Membership Monthly Fee                                | Per Applicant   | Taxable    | \$ 45.20               | \$ 46.00               | \$ 0.80                      | 1.77%                        | Non - Statutory |
| SPLASH - Stadium Basketball Rental (Casual User)                                        | Per Hour        | Taxable    | \$ -                   | \$ 4.50                | \$ 4.50                      | 0.00%                        | Non - Statutory |
| SPLASH - Aquatic Education Aquasafe Plus Membership Fortnightly Fee                     | Per Applicant   | Taxable    | \$ 36.00               | \$ 36.60               | \$ 0.60                      | 1.67%                        | Non - Statutory |
| SPLASH - Aquatic Education Aquasafe Membership Fortnightly Fee                          | Per Applicant   | Taxable    | \$ 32.40               | \$ 33.00               | \$ 0.60                      | 1.85%                        | Non - Statutory |
| SPLASH - Aquatic Education Aquasafe Membership Fortnightly Fee (Family)                 | Per Applicant   | Taxable    | \$ 25.90               | \$ 26.40               | \$ 0.50                      | 1.93%                        | Non - Statutory |
| SPLASH - Memberships Aquasafe School Holiday Program Participant Fee                    | Per Applicant   | Taxable    | \$ 69.30               | \$ 70.50               | \$ 1.20                      | 1.73%                        | Non - Statutory |
| SPLASH - Schools - Aquatic Education (YMCA Teacher)                                     | Per Applicant   | Taxable    | \$ 8.20                | \$ 8.30                | \$ 0.10                      | 1.22%                        | Non - Statutory |
| SPLASH - Schools - Aquatic Education (School Instructor)                                | Per Applicant   | Taxable    | \$ 4.60                | \$ 4.70                | \$ 0.10                      | 2.17%                        | Non - Statutory |
| SPLASH - Schools - Aquatic Carnival Hire                                                | Per Day         | Taxable    | \$ 812.00              | \$ 826.20              | \$ 14.20                     | 1.75%                        | Non - Statutory |
| SPLASH - Stadium Netta / Fun Net Clinic                                                 | Per Entry       | Taxable    | \$ 15.70               | \$ 16.00               | \$ 0.30                      | 1.91%                        | Non - Statutory |
| SPLASH - Full Centre Membership Fortnightly Fee                                         | Each            | Taxable    | \$ 42.50               | \$ 43.20               | \$ 0.70                      | 1.65%                        | Non - Statutory |
| SPLASH - Full Centre Membership Concession Fee                                          | Each            | Taxable    | \$ 34.00               | \$ 34.60               | \$ 0.60                      | 1.76%                        | Non - Statutory |
| SPLASH - Aquatic Membership Concession Fee                                              | Each            | Taxable    | \$ 23.50               | \$ 23.90               | \$ 0.40                      | 1.70%                        | Non - Statutory |
| SPLASH - Full Centre Membership Concession Family Fortnightly Fee                       | Each            | Taxable    | \$ 25.50               | \$ 25.90               | \$ 0.40                      | 1.57%                        | Non - Statutory |
| SPLASH - Aquatics (Casual) Adult Rec Swim                                               | Per Entry       | Taxable    | \$ 6.80                | \$ 6.90                | \$ 0.10                      | 1.47%                        | Non - Statutory |
| SPLASH - Aquatics (Casual) Concession Rec Swim                                          | Per Entry       | Taxable    | \$ 5.50                | \$ 5.60                | \$ 0.10                      | 1.82%                        | Non - Statutory |
| SPLASH - Aquatics (Casual) Family Rec Swim                                              | Per Entry       | Taxable    | \$ 19.20               | \$ 19.50               | \$ 0.30                      | 1.56%                        | Non - Statutory |
| SPLASH - Aquatics (Casual) Spectator                                                    | Per Entry       | Taxable    | \$ 2.00                | \$ 2.00                | \$ -                         | 0.00%                        | Non - Statutory |
| SPLASH - Group Fitness Aqua Aerobics                                                    | Per Applicant   | Taxable    | \$ 13.50               | \$ 13.70               | \$ 0.20                      | 1.48%                        | Non - Statutory |
| SPLASH - Group Fitness Aqua Aerobics (Concession)                                       | Per Applicant   | Taxable    | \$ 10.80               | \$ 11.00               | \$ 0.20                      | 1.85%                        | Non - Statutory |
| SPLASH - Older Adults Programs Aqua Movers                                              | Per Applicant   | Taxable    | \$ 8.20                | \$ 8.30                | \$ 0.10                      | 1.22%                        | Non - Statutory |
| SPLASH - Stadium Basketball Clinic                                                      | Per Entry       | Taxable    | \$ 15.80               | \$ 16.10               | \$ 0.30                      | 1.90%                        | Non - Statutory |
| SPLASH - Stadium Schools Rental (single court)                                          | Per Hour        | Taxable    | \$ 44.70               | \$ 45.50               | \$ 0.80                      | 1.79%                        | Non - Statutory |
| SPLASH - Memberships Aquatic Membership Monthly Fee                                     | Per Applicant   | Taxable    | \$ 60.50               | \$ 61.55               | \$ 1.05                      | 1.74%                        | Non - Statutory |
| SPLASH - Aquatic Education Aquasafe Plus Membership Fortnightly Fee (Family Membership) | Per Applicant   | Taxable    | \$ 28.80               | \$ 29.30               | \$ 0.50                      | 1.74%                        | Non - Statutory |
| SPLASH - Schools - Aquatic Full Pool Hire (Sole Use)                                    | Per Hour        | Taxable    | \$ 121.00              | \$ 123.10              | \$ 2.10                      | 1.74%                        | Non - Statutory |
| SPLASH - Full Centre Membership Family Fortnightly Fee                                  | Each            | Taxable    | \$ 33.90               | \$ 34.50               | \$ 0.60                      | 1.77%                        | Non - Statutory |
| SPLASH - Aquatics (Casual) Child Rec Swim                                               | Per Entry       | Taxable    | \$ 5.50                | \$ 5.60                | \$ 0.10                      | 1.82%                        | Non - Statutory |
| SPLASH - Older Adults Programs Disability Access Program                                | Per Applicant   | Taxable    | \$ 8.20                | \$ 8.30                | \$ 0.10                      | 1.22%                        | Non - Statutory |
| SPLASH - Stadium Soccer Clinic                                                          | Per Entry       | Taxable    | \$ 15.75               | \$ 16.00               | \$ 0.25                      | 1.59%                        | Non - Statutory |
| Outdoor Swimming Pool - School Single Entry                                             | Per Entry       | Taxable    | \$ 4.30                | \$ 4.50                | \$ 0.20                      | 4.65%                        | Non - Statutory |
| Outdoor Swimming Pool - Child Entry                                                     | Per Entry       | Taxable    | \$ 4.80                | \$ 4.90                | \$ 0.10                      | 2.08%                        | Non - Statutory |
| Outdoor Swimming Pool - Adult Entry                                                     | Per Entry       | Taxable    | \$ 5.90                | \$ 6.00                | \$ 0.10                      | 1.69%                        | Non - Statutory |
| Outdoor Swimming Pool - Single Season Ticket                                            | Per Applicant   | Taxable    | \$ 86.00               | \$ 87.50               | \$ 1.50                      | 1.74%                        | Non - Statutory |
| Outdoor Swimming Pool - Family Season Ticket                                            | Per Applicant   | Taxable    | \$ 168.00              | \$ 171.00              | \$ 3.00                      | 1.79%                        | Non - Statutory |
| Outdoor Swimming Pool - Daily Family Entry                                              | Per Entry       | Taxable    | \$ 18.50               | \$ 18.80               | \$ 0.30                      | 1.62%                        | Non - Statutory |
| Outdoor Swimming Pool - Season Ticket Child                                             | Per Entry       | Taxable    | \$ 70.00               | \$ 71.20               | \$ 1.20                      | 1.71%                        | Non - Statutory |



| Description of Fees and Charges                                              | Unit of Measure | GST Status | 2021/22 Fee<br>Inc GST | 2022/23 Fee<br>Inc GST | Fee Increase<br>/ (Decrease) | Fee Increase<br>/ (Decrease) | Basis of Fee    |
|------------------------------------------------------------------------------|-----------------|------------|------------------------|------------------------|------------------------------|------------------------------|-----------------|
|                                                                              |                 |            | \$                     | \$                     | \$                           | %                            |                 |
| <b>Sustainable Infrastructure - Transfer Stations</b>                        |                 |            |                        |                        |                              |                              |                 |
| General Waste - Garbage Bag up to 120L                                       | Per Bag         | Taxable    | \$ 7.00                | \$ 7.50                | \$ 0.50                      | 7.14%                        | Non - Statutory |
| General Waste - Car Boot                                                     | Per Car Boot    | Taxable    | \$ 31.00               | \$ 33.50               | \$ 2.50                      | 8.06%                        | Non - Statutory |
| General Waste - 240L Bin                                                     | Per Bin         | Taxable    | \$ 17.00               | \$ 18.00               | \$ 1.00                      | 5.88%                        | Non - Statutory |
| General Waste - 120 L Bin                                                    | Per Bin         | Taxable    | \$ 8.50                | \$ 9.00                | \$ 0.50                      | 5.88%                        | Non - Statutory |
| General Waste - Ute - up to one cubic meter                                  | Per Ute         | Taxable    | \$ 62.00               | \$ 67.00               | \$ 5.00                      | 8.06%                        | Non - Statutory |
| General Waste - Other Domestic                                               | Per Cubic metre | Taxable    | \$ 62.00               | \$ 67.00               | \$ 5.00                      | 8.06%                        | Non - Statutory |
| Concrete Bricks Fill up to one m3                                            | Per Cubic metre | Taxable    | \$ 47.50               | \$ 48.50               | \$ 1.00                      | 2.11%                        | Non - Statutory |
| Car Bodies (Tyres and Gas Bottles removed and drained of fluids)             | Per Car         |            |                        |                        | \$ -                         | 0.00%                        | Non - Statutory |
| Car Tyres                                                                    | Size            | Taxable    | \$ 10.50               | \$ 10.50               | \$ -                         | 0.00%                        | Non - Statutory |
| Small Truck / Four Wheel Drive Tyres                                         | Size            | Taxable    | \$ 23.00               | \$ 23.50               | \$ 0.50                      | 2.17%                        | Non - Statutory |
| Large Truck Tyre                                                             | Size            | Taxable    | \$ 46.50               | \$ 47.50               | \$ 1.00                      | 2.15%                        | Non - Statutory |
| Tractor Tyre                                                                 | Size            | Taxable    | \$ 117.00              | \$ 200.00              | \$ 83.00                     | 70.94%                       | Non - Statutory |
| Extra Charge for Tyre on Rim                                                 | Size            | Taxable    | \$ 13.00               | \$ 13.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Green Waste - 120L Bin                                                       | Each            | Taxable    | \$ 3.00                | \$ 3.00                | \$ -                         | 0.00%                        | Non - Statutory |
| Green Waste - Car Boot / Station Wagon                                       | Each            | Taxable    | \$ 7.00                | \$ 7.00                | \$ -                         | 0.00%                        | Non - Statutory |
| Green Waste - Standard 6 x 4 Trailer (Level Load)                            | Each            | Taxable    | \$ 13.00               | \$ 13.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Green Waste - 240L Bin                                                       | Each            | Taxable    | \$ 6.00                | \$ 6.00                | \$ -                         | 0.00%                        | Non - Statutory |
| Green Waste - 6 x 4 Trailer With Cage                                        | Each            | Taxable    | \$ 45.50               | \$ 46.50               | \$ 1.00                      | 2.20%                        | Non - Statutory |
| Green Waste - Large Single Axle Trailer (Level Load)                         | Each            | Taxable    | \$ 17.00               | \$ 17.50               | \$ 0.50                      | 2.94%                        | Non - Statutory |
| Green Waste - Large Single Axle Trailer (Heaped Load)                        | Each            | Taxable    | \$ 30.50               | \$ 31.00               | \$ 0.50                      | 1.64%                        | Non - Statutory |
| Green Waste - Large Single Axle Trailer With Cage                            | Each            | Taxable    | \$ 62.00               | \$ 63.00               | \$ 1.00                      | 1.61%                        | Non - Statutory |
| Green Waste - Tandem Trailer (Level Load)                                    | Each            | Taxable    | \$ 25.00               | \$ 25.50               | \$ 0.50                      | 2.00%                        | Non - Statutory |
| Gas Bottles - up to 10kg                                                     | Each            | Taxable    | \$ 7.50                | \$ 7.50                | \$ -                         | 0.00%                        | Non - Statutory |
| Mattress - Single Bed                                                        | Each            | Taxable    | \$ 17.00               | \$ 20.00               | \$ 3.00                      | 17.65%                       | Non - Statutory |
| Gas Bottles - Larger than 20kg                                               | Each            | Taxable    | \$ 28.00               | \$ 28.50               | \$ 0.50                      | 1.79%                        | Non - Statutory |
| Green Waste - Tandem Trailer (Heaped Load)                                   | Each            | Taxable    | \$ 45.50               | \$ 46.50               | \$ 1.00                      | 2.20%                        | Non - Statutory |
| Green Waste - Tandem Trailer With Cage                                       | Each            | Taxable    | \$ 92.50               | \$ 94.00               | \$ 1.50                      | 1.62%                        | Non - Statutory |
| Green Waste - Ute (Level Load)                                               | Each            | Taxable    | \$ 13.00               | \$ 13.00               | \$ -                         | 0.00%                        | Non - Statutory |
| Green Waste - Ute (Heaped Load)                                              | Each            | Taxable    | \$ 23.00               | \$ 23.50               | \$ 0.50                      | 2.17%                        | Non - Statutory |
| Green Waste - Amnesty Period (No Fees Charged) 1st November to 31st December | Each            |            | \$ -                   | \$ -                   | \$ -                         | 0.00%                        | Non - Statutory |
| Green Waste - Standard 6 x 4 Trailer (Heaped Load)                           | Each            | Taxable    | \$ 23.00               | \$ 23.50               | \$ 0.50                      | 2.17%                        | Non - Statutory |

| Description of Fees and Charges                                                | Unit of Measure | GST Status | 2021/22 Fee<br>Inc GST | 2022/23 Fee<br>Inc GST | Fee Increase<br>/ (Decrease) | Fee Increase<br>/ (Decrease) | Basis of Fee    |
|--------------------------------------------------------------------------------|-----------------|------------|------------------------|------------------------|------------------------------|------------------------------|-----------------|
|                                                                                |                 |            | \$                     | \$                     | \$                           | %                            |                 |
| Mattress - Double Bed                                                          | Each            | Taxable    | \$ 23.00               | \$ 23.50               | \$ 0.50                      | 2.17%                        | Non - Statutory |
| Gas Bottles - 10 to 20kg                                                       | Each            | Taxable    | \$ 16.00               | \$ 16.50               | \$ 0.50                      | 3.13%                        | Non - Statutory |
| E-Waste - Laptops, Computers, Printers, DVD & VCR Players etc                  | Each            | Taxable    | \$ 8.00                | \$ 8.00                | \$ -                         | 0.00%                        | Non - Statutory |
| E-Waste - Small CRT TV/Computer Monitor (Smaller than 40cm)                    | Each            | Taxable    | \$ 15.50               | \$ 16.00               | \$ 0.50                      | 3.23%                        | Non - Statutory |
| E-Waste - Large CRT TV (Larger than 40cm)                                      | Each            | Taxable    | \$ 22.00               | \$ 22.50               | \$ 0.50                      | 2.27%                        | Non - Statutory |
| E-Waste - Small Plasma/LCD TV (Smaller than 100cm)                             | Each            | Taxable    | \$ 7.00                | \$ 7.00                | \$ -                         | 0.00%                        | Non - Statutory |
| E-Waste - Large Plasma/LCD TV (Larger than 100cm)                              | Each            | Taxable    | \$ 15.50               | \$ 16.00               | \$ 0.50                      | 3.23%                        | Non - Statutory |
| General Waste - Standard single axle trailer up to 6 x 4 (Heaped Load)         | Each            | Taxable    | \$ 109.00              | \$ 117.50              | \$ 8.50                      | 7.80%                        | Non - Statutory |
| General Waste - Standard single axle trailer up to 6 x 4 (With a Cage)         | Each            | Taxable    | \$ 165.00              | \$ 178.00              | \$ 13.00                     | 7.88%                        | Non - Statutory |
| General Waste - Standard single axle trailer up to 6 x 4 (Level Load)          | Each            | Taxable    | \$ 62.00               | \$ 67.00               | \$ 5.00                      | 8.06%                        | Non - Statutory |
| E-Waste - Large Fluoro Tube (longer than 4 foot)                               | Each            | Taxable    | \$ 1.00                | \$ 1.00                | \$ -                         | 0.00%                        | Non - Statutory |
| E-Waste - Light globe or small fluoro tube (less than 4 foot)                  | Each            | Taxable    | \$ 0.50                | \$ 0.50                | \$ -                         | 0.00%                        | Non - Statutory |
| General Waste - Single axle trailer over 6 x 4 (Level Load)                    | Each            | Taxable    | \$ 79.00               | \$ 85.50               | \$ 6.50                      | 8.23%                        | Non - Statutory |
| E-Waste - Bag up to 120L capacity (excluding e-waste items with specific fees) | Each            | Taxable    | \$ 5.50                | \$ 5.50                | \$ -                         | 0.00%                        | Non - Statutory |
| General Waste - Single axle trailer over 6 x 4 (With a Cage)                   | Each            | Taxable    | \$ 240.00              | \$ 259.00              | \$ 19.00                     | 7.92%                        | Non - Statutory |
| General Waste - Small tandem trailer up to 8 X 5 (Level Load)                  | Each            | Taxable    | \$ 91.00               | \$ 98.50               | \$ 7.50                      | 8.24%                        | Non - Statutory |
| General Waste - Small tandem trailer up to 8 X 5 (With a Cage)                 | Each            | Taxable    | \$ 272.00              | \$ 294.00              | \$ 22.00                     | 8.09%                        | Non - Statutory |
| General Waste - Large tandem trailer over 8 X 5 (Level Load)                   | Each            | Taxable    | \$ 136.00              | \$ 147.00              | \$ 11.00                     | 8.09%                        | Non - Statutory |
| General Waste - Large tandem trailer over 8 X 5 (Heaped Load)                  | Each            | Taxable    | \$ 272.00              | \$ 294.00              | \$ 22.00                     | 8.09%                        | Non - Statutory |
| General Waste - Large tandem trailer over 8 X 5 (With a Cage)                  | Each            | Taxable    | \$ 405.00              | \$ 437.00              | \$ 32.00                     | 7.90%                        | Non - Statutory |
| General Waste - Single axle trailer over 6 x 4 (Heaped Load)                   | Each            | Taxable    | \$ 159.00              | \$ 172.00              | \$ 13.00                     | 8.18%                        | Non - Statutory |
| General Waste - Small tandem trailer up to 8 X 5 (Heaped Load)                 | Each            | Taxable    | \$ 183.00              | \$ 198.00              | \$ 15.00                     | 8.20%                        | Non - Statutory |
| E-Waste - Solar panel (less than 1m in length)                                 | Each            | Taxable    | \$ 7.00                | \$ 7.00                | \$ -                         | 0.00%                        | Non - Statutory |
| E-Waste - Solar panel (over 1m in length)                                      | Each            | Taxable    | \$ 15.50               | \$ 16.00               | \$ 0.50                      | 3.23%                        | Non - Statutory |
| General Waste - Ute - Heaped Load                                              | Per Ute         | Taxable    | \$ 109.00              | \$ 117.50              | \$ 8.50                      | 7.80%                        | Non - Statutory |
| E-Waste - Fridge, freezer or air conditioner with evidence of de-gassing       | Each            |            | \$ -                   | \$ -                   | \$ -                         | 0.00%                        | Non - Statutory |
| E-Waste - Fridge, freezer or air conditioner not de-gassed                     | Each            | Taxable    | \$ 6.00                | \$ 6.00                | \$ -                         | 0.00%                        | Non - Statutory |



### 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 0.324737% (0.00324737 cents in the dollar of CIV) for all rateable General / Residential Land;
- a general rate of 0.340974% (0.00340974 cents in the dollar of CIV) for all rateable Commercial Land;
- a general rate of 0.340974% (0.00340974 cents in the dollar of CIV) for all rateable Industrial Land;
- a general rate of 0.227316% (0.00227316 cents in the dollar of CIV) for all rateable Rural Vacant Land; and
- a general rate of 0.649474% (0.00649474 cents in the dollar of CIV) for all rateable Vacant Land other;
- a general rate of 0.227316% (0.00227316 cents in the dollar of CIV) for all rateable Farming Land;
- a general rate of 0.162369% (0.00162369 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.



## General Land

- 1.2** 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 Farming Land, as described in subparagraph 1.6.1;
  - 1.2.1.5 Cultural and Recreational Land, as described in subparagraph 1.7.1;
  - 1.2.1.6 Rural Residential Land as described in subparagraph 1.8.1;
  - 1.2.1.7 Rural Vacant Land as described in subparagraph 1.9.1;
  - 1.2.1.8 Extractive Industries Land as described in subparagraph 1.10.1;
- or
- 1.2.1.9 Infrastructure and Utilities Land as described in subparagraph 1.11.1
- 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
- 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 2021/22 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.

### Commercial Land

1.3

- 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 2021/22 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.

### Industrial Land

1.4

- 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 2021/22 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.

## Vacant Land

### 1.5

- 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 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.



## Farm Land

### 1.6

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 2021/22 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.

## Cultural and Recreational Land

1.7

- 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 2021/22 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.

## Rural Vacant Land

### 1.8

- 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.

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***South Gippsland***  
*Shire Council*