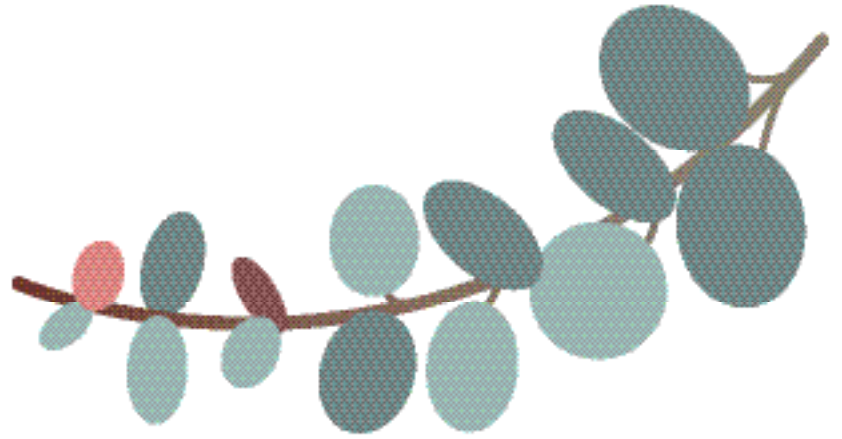


SOUTH GIPPSLAND SHIRE COUNCIL

# DRAFT Budget 2025/26



*South Gippsland*  
Shire Council



## *Acknowledgement of Country*

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

# Purpose of this document

The draft Budget provides an overview of planned Council activities for the 2025/26 financial year, and forecasts for the following three financial years.



Art Cubes Exhibition

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# Message from the Mayor and Chief Executive Officers

“The Budget is one of the most important documents in this effort, as it directly influences our services and the initiatives we can deliver on behalf of our community”.

**Cr John Schelling**

**Allison Jones (Interim CEO)**

**Tony Peterson (Interim CEO)**

South Gippsland Shire Council



We are pleased to present the 2025/26 Budget to the South Gippsland community. At Council, we develop numerous strategies to ensure our region remains strong, liveable, and resilient. The Budget is one of the most important documents in this effort, as it directly influences our services and the initiatives we can deliver on behalf of our community.

Like many others, Council is feeling the pressure of current economic challenges. We operate in a constrained financial environment, and our asset portfolio is rapidly ageing. Additionally, we maintain and deliver far more services and assets on behalf of the Victorian government than we can sustain, a situation we are actively working to address.

However, thanks to prudent financial management over the years, we are somewhat protected from the immediate economic strain, with this Budget recording a modest \$3.713 million surplus. Nonetheless, this surplus will not last indefinitely, and both Councillors and Council's Executive Leadership Team are fully aware of the tough decisions ahead to ensure long-term sustainability.

This Budget, while conservative, offers a responsible four-year outlook and a comprehensive, Shire-wide approach to funding allocation. It is also not without innovation.

In preparation for future storm events—which are not just possible, but increasingly likely—Council is taking proactive steps to ensure the region is better equipped to handle such challenges. As part of our recently adopted Financial Reserves Policy, Council is allocating \$1.2 million to bolster our financial resilience. This investment is specifically aimed at creating a buffer to support the region's recovery efforts in the wake of extreme weather events, which are becoming more frequent and severe.

The \$1.2 million allocation will provide a dedicated reserve fund that can be drawn upon, ensuring that we can respond quickly and effectively in the aftermath of a major storm or other environmental crisis. Whether it's for the repair of critical infrastructure, supporting local communities, or providing resources for emergency response, this reserve will be crucial in reducing the long-term impact of such events.

Additionally, we recognise the financial strain that the Victorian government's new Emergency Services Volunteer Fund Levy will place on our community, particularly on the agricultural sector. To alleviate some of the burden on our farmers, Council has decided to reduce agricultural rates by lowering the farm differential from 70 to 65 percent.





Similarly, the vacant residential differential will decrease from 200 to 150 percent. These rating adjustments are essential to address equity concerns, especially considering that the new levy, while well-intentioned, is not equitable for all.

In line with the Council Plan and Community Vision engagement, Councillors have spoken directly with the South Gippsland community about what matters most. As a result, the following initiatives are being funded in this Budget:

- 1.2 million allocated to a dedicated reserve fund to create a buffer to support the region to respond to extreme weather events.
- An additional \$20,000 for Council's Community Grants program to provide seed funding for communities to provide additional revenue streams and to support the incredible work of volunteers and non-profit organisations in South Gippsland.
- \$150,000 to begin the process of implementing a developer contribution plan overlay in Nyora, requiring developers to contribute to the long-term infrastructure needs of the township.
- \$80,000 for the development of an Open Space Asset Management Plan, which will guide the management and maintenance of assets, including play spaces across the Shire.
- \$50,000 to tackle Council's growing weed problem, with a focus on education and support programs for our agricultural sector.
- \$50,000 to commence a heritage review in select townships.
- \$30,000 to enhance mental health support and suicide prevention through the Live4Life program, which is delivered in local schools.

These new initiatives reflect the strategies established in collaboration with our community as part of our Council Plan engagement and were prioritised through extensive workshops and discussions between Councillors and officers.

In addition to a robust \$21 million Capital Works program, Council is making progress towards achieving the actions outlined in the four-year Council Plan, which focuses on the following strategic objectives:

- Leading with Integrity
- Developing a Sustainable Future
- Empowering Communities.

We would like to take this opportunity to thank everyone who contributed to the development of this year's Budget. It was no easy task, but it is one that is vital for the future of South Gippsland. Thank you.



Port Welshpool Long Jetty

## Budget Overview

1

The 2025/26 Budget forms an integral part of Council's Integrated Planning and Reporting Framework as it supports the Council Plan and implements strategies from the Community Vision 2040. The Budget outlines how resources will be allocated across initiatives, programs, services, and capital works, as well as financing and debt redemption/servicing. It also provides a comprehensive outline of income derived from rates, grants, contributions, and user fees and charges.

## Operating Result

	Forecast 2024/25 \$'000	Budget 2025/26 \$'000	Change Fav/(Unfav) \$'000
Total income	94,995	85,653	(9,342)
Total expense	77,140	74,508	2,632
<b>Surplus (deficit) for the year</b>	<b>17,855</b>	<b>11,145</b>	<b>(6,710)</b>
<b>Less non-operating income and expenditure</b>			
Grants capital (non-recurrent)	19,095	6,980	12,115
Non-monetary contributions	441	452	11
Capital contributions other sources	0	0	0
<b>Adjusted underlying surplus (deficit)</b>	<b>(1,681)</b>	<b>3,713</b>	<b>5,394</b>

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

The adjusted underlying result for 2025/26 is a surplus of \$3.713 million.

# Property Revaluations and the Rate Rise

The following table highlights that overall, Council properties have decreased by 2.82 per cent from the 2024/25 valuations, with the most significant movements including a decrease to *Vacant Other* and *Vacant Rural* and an increase to Industrial.

Type of Class of Land	Budget 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	Change %
General / Residential	9,672,628	9,554,103	(118,525)	(1.23%)
Industrial	354,397	356,842	2,445	0.69%
Commercial	425,869	434,847	8,978	2.11%
Farm	6,742,762	6,381,187	(361,575)	(5.36%)
Vacant Rural	53,936	51,793	(2,142)	(3.97%)
Vacant Residential	304,020	292,434	(11,586)	(3.81%)
Vacant Commercial	7,380	7,285	(95)	(1.29%)
Vacant Industrial	10,345	9,115	(1,230)	(11.89%)
Cultural and Recreational*	11,680	0	(11,680)	(100.00%)
<b>Total value of land</b>	<b>17,583,017</b>	<b>17,087,606</b>	<b>(495,411)</b>	<b>(2.82%)</b>

\* From 2025/26 cultural and recreational properties to be charged revenue in lieu of rates as per the Cultural and Recreational Lands Act 1960.

Average rates in 2025/26 will increase by 3.0 per cent in line with the rate cap set by the Victorian Government under the *Fair Go Rates System*. It is important for residents to understand that valuations and the rate cap are quite independent of each other. The rate cap is applied to the total rates that Council can raise and not to individual properties. A resident's rate bill may vary by more or less than the rate cap due to the relative property valuation, the type of property it is, and also the waste charge.

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

In 2025/26, the rate differential have been reviewed to recognise the contribution of primary producers, reducing the farm rate from 70% to 65%, as well as revising the vacant residential rate from 200 per cent to 150 per cent.

The following differential rates are included in the 2025/25 Budget:

Type of Class of Land	2025/26 Rates in \$/CIV	% to General Rate
General / Residential	0.320858	100%
Industrial	0.336901	105%
Commercial	0.336901	105%
Farm	0.208558	65%
Vacant Rural	0.224600	70%
Vacant Residential	0.481287	150%
Vacant Commercial	0.641715	200%
Vacant Industrial	0.641715	200%

# Budget Key Points

<b>1. Capital Grant Funding</b>
<p>Total revenue from rates and charges is projected to be \$54.356 million, which incorporates an average rate increase of 3.0 per cent. The State Government decision to set the rate cap at a level lower than the Consumer Price Index (CPI) was to ease the burden on cost-of-living pressures faced by ratepayers. This does however, prove a challenge for Local Governments to deliver services and capital works for our communities as many costs are increasing at a rate higher than CPI.</p> <p>Council has not elected to apply to the Essential Services Commission (ESC) for a variation to the rate cap.</p>
<b>2. Financial Position</b>
<p>The financial position is expected to improve with net assets (net worth) to increase by \$11.145 million to \$874.483 million during 2025/26. Working capital is an indicator of Council's ability to meet its financial obligations as and when they fall due (being current assets as a percentage of current liabilities). The four years of the Budget are over 100 per cent, which indicates that Council has more cash and liquid assets than short-term liabilities.</p>
<b>3. Operating Result</b>
<p>The expected operating result for the 2025/26 year is a surplus of \$11.145 million, which is a decrease of \$6.71 million from the 2024/25 forecasted result. This is mainly due to decreased capital grants, which is a result of additional storm grant funding in 2024/25 compared to that budgeted in 2025/26.</p>
<b>4. Financial Sustainability</b>
<p>This Budget has been prepared for the four-year period ending 30 June 2029. The Budget is in turn set within the Financial Plan to assist Council to adopt a budget within a longer-term financial framework. The key objective of the Financial Plan is financial sustainability in the medium to long-term. The adjusted underlying result, which is a measure of financial sustainability, shows a surplus over the term of the Budget.</p>
<b>5. Cash and Investments</b>
<p>Cash and investments are expected to increase by \$1.585 million during the year to \$21.5 million as at 30 June 2026.</p>
<b>6. Capital Works</b>
<p>The \$21.656 million capital works program is funded by:</p> <ul style="list-style-type: none"><li>• \$7.575 million in grants and contributions; and</li><li>• \$14.081 million in cash.</li></ul> <p>The capital Budget includes \$0.83 million of carry forward projects from 2024/25.</p>



## Budget influences (internal and external)

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

### Costs rising higher than income

Melbourne's CPI increased by 4.3 per cent in the 12 months between December 2023 to December 2024. South Gippsland Shire Council's main source of revenue is Rates and Charges (56 per cent). The capping of rates income at 3.0 per cent in the 2025/26 financial year is indeed proving challenging for the sector to continue delivering services for the community with costs increasing at a much faster rate than income.

### Challenges Relating to Infrastructure Programs

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



Fish Creek

**The four years represented within the Budget are 2025/26 through to 2028/29. In preparing the 2025/26 Budget, a number of external influences have been taken into consideration. These are outlined below.**

#### **Capital Grant Funding**

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

#### **Cost Shifting**

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

#### **Development Contributions**

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

#### **Financial Assistance Grants**

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

#### **Superannuation**

Compulsory employer contributions for superannuation will increase to 12 per cent in July 2025 (0.5 per cent rise on 2024/25).

#### **Supplementary Rates**

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

#### **Waste Disposal Costs**

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

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



Leongatha Rail Trail Market

## Key dates for the budget process

- The Draft 2025/26 Budget was submitted to Council for 'in principle' endorsement to seek community feedback at the 16 April 2025 Council Meeting;
- The Draft 2025/26 Budget is available for community feedback from 17 April 2025 to 7 May 2025;
- Community feedback is carefully considered; and
- Final 2025/26 Budget – after incorporating amendments resulting from community feedback the Budget is then presented for consideration at the 25 June 2025 Council Meeting.

## 2.1.1 Legislative planning and accountability framework

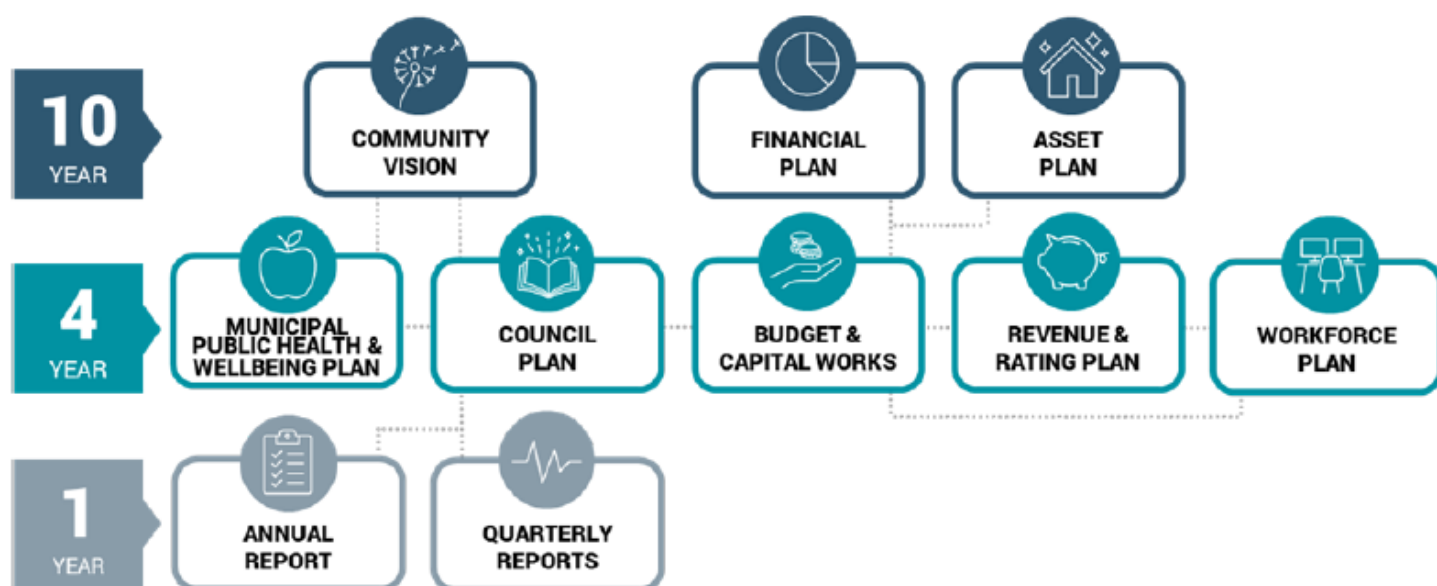
The Integrated Planning and Reporting Framework guides Council in identifying community needs and aspirations over:

- 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
- The short-term through the Department Plans and Budget.

Council holds itself accountable through the Organisational and Financial Performance Reports and the Annual Report.

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

Figure 1. Council's Strategic Planning & Reporting Framework





### 2.1.2 Key Planning Considerations

Council has a legal obligation to provide certain services including animal management, local roads, food safety and statutory planning. Council also offers many services that are not legally mandated, but are provided to meet a range of needs and expectations of the community that may otherwise not be available within South Gippsland. 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.



Korumburra Mural

# Services aligned to Council Plan themes and objectives

3

This section provides a description of the services that are funded in the *Budget 2025/26* and how these will contribute to achieving the strategic objectives outlined in the *Council Plan 2025 - 2029*. Under these objectives, Council is required by legislation to outline Council's strategies, actions and service performance outcomes indicators and how Council will measure performance against the Budget.

For transparency and accountability the progress against these strategies, actions and service performance outcome indicators is also reported in Council's Annual Report. The following table outlines how Council's services are interlinked with the Strategic Objectives of the Council Plan.

## COUNCIL PLAN THEMES

- 1: Leading with Integrity
- 2: Developing a Sustainable Future
- 3: Empowering Communities

## CEO Directorate

	Alignment with Council Plan Themes and Objectives			Net Cost of Service		
SERVICE	1	2	3	2023/2024 Actual	2024/2025 Forecast	2025/2026 Budget
<b>Office of the CEO</b>	✓	✓	✓	Rev	-	-
				Exp	379	383
				Net Cost	379	383

The Chief Executive Officer builds strong and productive relationships with government and key regional agencies to strengthen the performance of Council. The Chief Executive Officer is accountable for ensuring that Council's objectives are achieved through the allocation of appropriate resources, the provision of strategic policy, legal advice and the establishment of good governance practices.

<b>Regional Partnerships</b>	✓	✓		Rev	(239)	-
				Exp	1,658	1,927
				Net Cost	1,419	1,754

The Regional Partnerships Department leads the development and implementation of key Council strategies and policies related to Economic Development, Communications Engagement and Advocacy. The team connects and engages with key stakeholders across the community, business and government.



## Performance and Innovation

	Alignment with Council Plan Themes and Objectives			Net Cost of Service		
SERVICE	1	2	3	2023/2024 Actual	2024/2025 Forecast	2025/2026 Budget

### Performance and Innovation Directorate



Rev	-	-	-
Exp	2,030	2,042	2,059
Net Cost	2,030	2,042	2,059

The Performance and Innovation Directorate provides services including People and Culture, Financial Strategy, Digital and Technology, Governance Services and Library Board liaison.

### Financial Strategy



Rev	(1,751)	(1,169)	(1,271)
Exp	3,900	3,696	4,252
Net Cost	2,149	2,527	2,981

The Financial Strategy team delivers financial planning, budget management, legislative compliance, rates and valuations services and internal support to departments, teams and individuals in relation to finance functions. Assurance and Procurement is responsible for contract management, insurance, internal audit, regulatory compliance and tendering. This team is responsible for the coordination and reporting to the Audit and Risk Committee.

### Digital and Technology



Rev	-	-	-
Exp	3,520	3,663	3,701
Net Cost	3,520	3,663	3,701

The Digital and Technology team works across all areas of Council to provide cost effective technology and services. It aims to deliver quality service to the community and provide contemporary tools for the organisation to operate efficiently.

### Governance & Integrity



Rev	(116)	(38)	(38)
Exp	970	1,767	1,387
Net Cost	854	1,729	1,349

The Governance and Integrity team provides support for Council meetings, briefings and hearings, and is responsible for corporate planning, monitoring and reporting, including development of the Council Plan and Annual Report. It leads policy review and provides reform support including the Local Government Act . This team is also responsible for Freedom of Information and Risk Management.




### People and Culture



Rev	(122)	(180)	(180)
Exp	2,231	2,270	2,602
Net Cost	2,109	2,090	2,422

The People & Culture team 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 and development, occupational health, safety and wellbeing, human resources and performance management, workers compensation and return to work management and payroll.



## Sustainable Infrastructure

	Alignment with Council Plan Themes and Objectives			Net Cost of Service		
SERVICE	1	2	3	2023/2024 Actual	2024/2025 Forecast	2025/2026 Budget
<b>Sustainable Infrastructure Directorate</b>				Rev	(29)	-
				Exp	1,015	409
				Net Cost	986	409


The Sustainable Infrastructure Directorate provides services including Infrastructure Planning, Infrastructure Delivery, Infrastructure Maintenance and Open Space and Environment.

<b>Infrastructure Planning</b>				Rev	(4,043)	(3,869)
				Exp	12,340	14,052
				Net Cost	8,297	9,048



The Infrastructure Planning team is responsible for the planning and managing of Council's assets to enable Council services to be delivered effectively. This team also includes waste management, sustainability services and sport and recreation.

<b>Infrastructure Delivery</b>				Rev	(334)	(111)
				Exp	3,860	4,493
				Net Cost	3,526	4,335

The Infrastructure Delivery team delivers Council's civic and building maintenance programs and community infrastructure works. This includes the delivery of associated services such as civil design, building maintenance and the oversight of engineering for developments in accordance with the service levels for development referrals.

<b>Infrastructure Maintenance</b>				Rev	(2,740)	(3,388)
				Exp	12,638	11,455
				Net Cost	9,898	8,332


The Infrastructure Maintenance team provides a safe and trafficable road network by maintaining Council's roads and associated road infrastructure asset network as per the Asset Management Plan and Road Management Strategy. The network of assets includes unsealed and sealed roads, drainage, storm water, bridges, culverts, footpaths, gabian and rock walls. The department delivers the Fleet and Plant Replacement Program. The rapid response and after hours call out services sits within the department. The Operations Support and Plant and Fleet teams also support the Open Space and Development Department.

<b>Open Space and Environment</b>				Rev	(246)	(124)
				Exp	6,278	6,209
				Net Cost	6,032	6,084



The Open Space and Environment team manages recreational and public areas in the form of open space, natural and foreshore bush reserves, park and gardens. It includes grass mowing, garden maintenance, planting, urban/rural tree maintenance, public amenities, BBQ cleaning, playground replacement, landscape structure maintenance, rural roadside vegetation maintenance, urban fire hazard slashing, Great Southern Rail Trail maintenance and control of roadside weeds to improve biodiversity outcomes.





## Future Communities

SERVICE	Alignment with Council Plan Themes and Objectives			Net Cost of Service		
	1	2	3	2023/2024 Actual	2024/2025 Forecast	2025/2026 Budget
<b>Future Communities Directorate</b>				Rev	-	-
				Exp	453	340
				Net Cost	453	340


The Future Communities Directorate provides services including Community, Customer and Visitor, Planning and Building Services and Community Health and Safety.

<b>Community, Customer and Visitor</b>				Rev	(464)	(321)
				Exp	4,113	4,449
				Net Cost	3,649	4,128

The Community, Customer and Visitor team provides a variety of community-focused services that lead Council's functions in community development, tourism, events, arts and culture and social planning.

<b>Community Health and Safety</b>				Rev	(2,177)	(1,884)
				Exp	4,361	4,195
				Net Cost	2,184	2,311

The Community Health and Safety team deliver essential, efficient and responsive services that enhance the health, safety and wellbeing of communities, families, children and individuals in South Gippsland.

<b>Planning and Building Services</b>				Rev	(910)	(1,135)
				Exp	2,775	2,815
				Net Cost	1,865	1,680

The Planning Services team undertake strategic planning to prepare long-term land use planning policies and planning schemes, aligned to Victorian government requirements. The team also includes Strategic Planning which produces land use and development policy for Council and processes amendment and other application under the *Planning and Environment Act* and the *Subdivision Act*, mainly to rezone land.

The Building and Planning Compliance team promote compliance with various Acts and Regulations which exist to ensure that the community are safe when occupying buildings and that the general public adhere to applicable legislative requirements. The team operates in accordance with the *Building Act* and the *Planning and Environment Act*.

The following are a description of major initiatives identified by Council as priorities to be undertaken this financial year.

## THEME 1: Leading with Integrity

### Objective: Good Governance and Financial Sustainability

#### Strategies

- 1.1 Implement strategic reviews of Council's asset portfolio to strengthen community connections.
- 1.2 Ensure Council's financial sustainability through prudent management and strategic planning.
- 1.3 Build community confidence through transparent, inclusive and accountable governance practices.
- 1.4 Ensure innovative service delivery in line with community aspirations.
- 1.5 Continue to build trust and listen to our community using multiple communication methods and engagement.
- 1.6 Partner with our community to advocate for our shared interests to the Victorian and Australian governments.
- 1.7 Maintain our assets (roads, buildings, recreation facilities, paths and trails) through responsible financial management.

#### Actions

- Commence development of a *Sustainable Building Asset Management Strategy*.
- Undertake a review of non-Council Assets.
- Develop the 2026/27 Annual Budget.
- Provide strategic support to the Audit and Risk Committee.
- Implement the 2026/27 actions from the *Digital and Technology Roadmap*.
- Develop a program of service reviews to ensure the delivery of quality Council services.
- Review Council's *Community Engagement Policy* and *Community Engagement Strategy*.
- Continue to develop and participate in advocacy campaigns and support Council's annual advocacy priorities.
- Manage Council's road and asset maintenance in-line with Council's Asset Plan.
- Deliver at least 60 per cent of Council's Capital Works program.

## THEME 2: Developing a Sustainable Future

### Objective: Environment, Growth and Economy

#### Strategies

- 2.1 Provide clarity through our Planning Scheme in areas such as township boundaries, preservation of township identity and heritage, protection of agricultural land and areas for future growth including industrial land.
- 2.2 Support business and industry in events and activities to drive economic growth in local communities and connect key tourism destinations to drive local spend and investment opportunities.
- 2.3 Deliver waste management through collaboration with industry and government partners.
- 2.4 Explore the potential of our path and trails, including the Great Southern Rail Trail to enhance our visitor experience and increase awareness of this our region.
- 2.5 Demonstrate Council's commitment to preserve, protect and enhance the natural environment across South Gippsland.
- 2.6 Develop an integrated land management approach including enhanced weed management on Council roads and explore alternatives to chemical treatments.
- 2.7 Support domestic animal management through community education and promoting collaboration to enhance responsible pet ownership and community safety.
- 2.8 Support community initiatives to protect native wildlife.

#### Actions

- Commence Heritage Review in select townships.
- Initiate a review of Council's Planning Scheme.
- Commence background reports to support the implementation of a Development Contributions Scheme for South Gippsland's growth areas.
- Implement the annual action plan of the *South Gippsland Coastal Strategy*.
- Commence review of the *Economic Development and Visitor Economy Strategies* and deliver initiatives in accordance with the action plan.
- Provide community education in the lead-up to introducing a *Food Organics Garden Organics* waste service.
- Deliver actions from the *Great Southern Rail Trail Visitor Experience and Marketing Plan*.
- Support year 1 actions of the *Landcare Memorandum of Understanding*.
- Increase the focus on the management of roadside weeds and partner with landowners to maximise impact.
- Commence a review of the *Paths and Trails Strategy* list and Footpath Programs list.
- Commence development of the *Domestic Animal Management Plan*.

## THEME 3: Empowering Communities

Objective: Healthy, Connected and Inclusive

### Strategies

- 3.1 Build a relationship with Traditional Custodians of South Gippsland to support our common environmental, cultural, social and economic objectives.
- 3.2 Partner, support and encourage volunteerism and celebrate our volunteers ongoing commitment.
- 3.3 Partner with youth and youth focussed organisation providers and industry to facilitate engagement and connection to community.
- 3.4 Sustainably plan and design our open spaces to enable healthy lifestyles.
- 3.5 Improve the customer journey across the organisation.
- 3.6 Empower our communities to build community resilience in response to environmental challenges.
- 3.7 Plan for connected communities through improved transport networks, arterial roads, footpaths and public and community transport options.
- 3.8 Enrich the lives of all community members through community and cultural events, skills development, creative industries, sport, recreation and performance spaces.
- 3.9 Partner, support and encourage relationships with our community; including the development of community plans.

### Actions

- Continue to build relationships with Bunurong and Gunaikurnai people.
- Deliver the Community Grants program to support volunteer organisations, including a one-off stream for 2025/26 that focuses on building community resilience.
- Deliver the Live4Life program 2025/26, which provides mental health education and suicide prevention for young people in rural communities.
- Commence development of the *Youth Strategy 2025 - 2029*.
- Commence development of an Open Space Asset Management Plan that will show how assets will be managed and maintained; including play spaces.
- Continue supporting the development of Community Plans incorporating emergency resilience where applicable.
- Review the amenity, accessibility, safety and connectivity of Council's supporting infrastructure at public transport bus stops.
- Implementation annual actions from the *Arts and Creative Industries Strategy*.
- Implement annual actions from the *Coal Creek Community Park and Museum Strategic Plan*.



# Service performance outcome indicators

5

			Theme /Objective Alignment		
Service	Indicator	Performance Measure	1	2	3
Governance	Consultation and engagement	Satisfaction with community consultation and engagement. <i>(Community satisfaction rating out of 100 with the consultation and engagement efforts of Council)</i>	✓		
Statutory planning	Service standard	Planning applications decided within required timeframes. <i>(percentage of regular and VicSmart planning application decisions made within legislated timeframes)</i>		✓	
Roads	Condition	Sealed local roads below the intervention level. <i>(percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)</i>	✓		
Libraries	Participation	Library membership. <i>(Percentage of the population that are registered library members)</i>			✓
Waste management	Waste diversion	Kerbside collection waste diverted from landfill. <i>(Percentage of recyclables and green organics collected from kerbside bins that is diverted from landfill)</i>		✓	
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. <i>(Number of visits to aquatic facilities per head of population)</i>			✓
Animal Management	Health and safety	Animal management prosecutions. <i>(Percentage of animal management prosecutions which are successful)</i>		✓	
Food safety	Health and safety	Critical and major non-compliance outcome notifications. <i>(Percentage of critical and major non-compliance outcome notifications that are followed up by Council)</i>		✓	
Maternal and Child Health	Participation	Participation in the MCH service. <i>(Percentage of children enrolled who participate in the MCH service)</i>  Participation in the MCH service by Aboriginal children. <i>(Percentage of Aboriginal children enrolled who participate in the MCH service)</i>			✓



# Reconciliation with Operating Result for 2025/26 Budget

6

	Income/Revenue \$'000	Expenditure \$'000	Surplus (Deficit) \$'000
Performance & Innovation Directorate	1,489	14,001	(12,512)
Future Communities Directorate	3,199	10,650	(7,451)
CEO Directorate	-	2,137	(2,137)
Sustainable Infrastructure Directorate	8,410	36,618	(28,208)
<b>Total services and initiatives</b>	<b>13,098</b>	<b>63,406</b>	<b>(50,308)</b>
<b>Expenses added in:</b>			
Depreciation			13,649
Finance costs			222
Major Projects			260
<b>Surplus / (deficit) before funding sources</b>			<b>(64,439)</b>
<b>Funding sources added in:</b>			
Rates and charges			54,474
Victorian Grants Commission financial assistance grants			12,758
Capital income			7,575
Contributions - non monetary assets			452
Gain on assets disposed			-
Other non-attributable revenue			325
<b>Total funding sources</b>			<b>75,584</b>
<b>Surplus / (deficit) for the year</b>			<b>11,145</b>





## Financial Statements

# 7

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

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

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



## Comprehensive Income Statement

For the four years ending 30 June 2029

		Forecast	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
NOTES		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	52,520	<b>54,474</b>	55,908	57,373	58,876
Statutory fees and fines	4.1.2	1,074	<b>1,056</b>	1,105	1,091	1,107
User fees	4.1.3	4,301	<b>5,555</b>	5,693	5,836	5,982
Grants - operating	4.1.4	14,191	<b>14,056</b>	14,471	14,800	15,158
Grants - capital	4.1.4	19,095	<b>6,980</b>	6,792	5,376	4,769
Contributions - monetary	4.1.5	1,246	<b>919</b>	932	691	634
Contributions - non-monetary	4.1.5	441	<b>452</b>	464	475	487
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		83	-	(191)	27	(7)
Other income	4.1.6	2,044	<b>2,161</b>	2,181	2,193	2,263
<b>Total income / revenue</b>		<b>94,995</b>	<b>85,653</b>	<b>87,355</b>	<b>87,862</b>	<b>89,269</b>
<b>Expenses</b>						
Employee costs	4.1.7	31,102	<b>32,253</b>	33,091	33,994	34,881
Materials and services	4.1.8	28,787	<b>25,171</b>	24,956	25,430	26,637
Depreciation	4.1.9	13,769	<b>13,557</b>	13,753	14,312	14,295
Depreciation - right of use assets	4.1.11	92	<b>92</b>	85	-	-
Borrowing costs		167	<b>220</b>	194	168	140
Finance costs - leases		4	<b>2</b>	1	-	-
Other expenses	4.1.12	3,219	<b>3,213</b>	3,292	3,373	3,456
<b>Total expenses</b>		<b>77,140</b>	<b>74,508</b>	<b>75,372</b>	<b>77,277</b>	<b>79,409</b>
<b>Surplus/(deficit) for the year</b>						
		<b>17,855</b>	<b>11,145</b>	<b>11,983</b>	<b>10,585</b>	<b>9,860</b>
<b>Total comprehensive result</b>						
		<b>17,855</b>	<b>11,145</b>	<b>11,983</b>	<b>10,585</b>	<b>9,860</b>



## Balance Sheet

For the four years ending 30 June 2029

		Forecast	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		3,589	5,174	5,401	8,319	8,862
Trade and other receivables		5,529	5,765	5,901	5,999	6,151
Other financial assets		16,326	16,326	17,142	19,714	22,671
Inventories		296	296	296	296	296
<b>Total current assets</b>	4.2.1	25,740	27,561	28,740	34,328	37,980
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		870,507	878,329	887,865	891,619	896,642
Right-of-use assets	4.2.4	177	85	-	-	-
Investment property		857	857	857	857	857
<b>Total non-current assets</b>	4.2.1	871,541	879,271	888,722	892,476	897,499
<b>Total assets</b>		897,281	906,832	917,462	926,804	935,479
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		5,187	4,984	5,040	5,148	5,340
Trust funds and deposits		2,434	2,434	2,434	2,434	2,434
Contract and other liabilities		1,709	1,709	1,709	1,709	1,709
Provisions		6,887	6,887	6,887	6,887	6,887
Interest-bearing liabilities	4.2.3	1,296	1,323	1,350	1,377	1,405
Lease liabilities	4.2.4	94	87	-	-	-
<b>Total current liabilities</b>	4.2.2	17,607	17,424	17,420	17,555	17,775
<b>Non-current liabilities</b>						
Provisions		7,178	7,178	7,178	7,178	7,178
Interest-bearing liabilities	4.2.3	9,071	7,747	6,397	5,019	3,614
Lease liabilities	4.2.4	87	-	-	-	-
<b>Total non-current liabilities</b>	4.2.2	16,336	14,925	13,575	12,197	10,792
<b>Total liabilities</b>		33,943	32,349	30,995	29,752	28,567
<b>Net assets</b>		863,338	874,483	886,467	897,052	906,912
<b>Equity</b>						
Accumulated surplus		275,085	284,206	295,410	305,337	314,660
Reserves		588,253	590,277	591,057	591,715	592,252
<b>Total equity</b>		863,338	874,483	886,467	897,052	906,912

## Statement of Changes in Equity

For the four years ending 30 June 2029

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
<b>2025 Forecast</b>					
Balance at beginning of the financial year		845,484	261,785	582,144	1,555
Surplus/(deficit) for the year		17,855	17,855	-	-
Transfers (to)/from other reserves		(1)	(4,555)	-	4,554
<b>Balance at end of the financial year</b>		<b>863,338</b>	<b>275,085</b>	<b>582,144</b>	<b>6,109</b>
<b>2026 Budget</b>					
Balance at beginning of the financial year		863,338	275,085	582,144	6,109
Surplus/(deficit) for the year		11,145	11,145	-	-
Transfers (to)/from other reserves	4.3.1	-	(2,024)	-	2,024
<b>Balance at end of the financial year</b>	4.3.2	<b>874,483</b>	<b>284,206</b>	<b>582,144</b>	<b>8,133</b>
<b>2027</b>					
Balance at beginning of the financial year		874,483	284,206	582,144	8,133
Surplus/(deficit) for the year		11,983	11,983	-	-
Transfers (to)/from other reserves		-	(779)	-	779
<b>Balance at end of the financial year</b>		<b>886,466</b>	<b>295,410</b>	<b>582,144</b>	<b>8,912</b>
<b>2028</b>					
Balance at beginning of the financial year		886,467	295,410	582,144	8,913
Surplus/(deficit) for the year		10,585	10,585	-	-
Transfers (to)/from other reserves		-	(659)	-	659
<b>Balance at end of the financial year</b>		<b>897,052</b>	<b>305,336</b>	<b>582,144</b>	<b>9,572</b>
<b>2029</b>					
Balance at beginning of the financial year		897,052	305,337	582,144	9,571
Surplus/(deficit) for the year		9,860	9,860	-	-
Transfers (to)/from other reserves		-	(537)	-	537
<b>Balance at end of the financial year</b>		<b>906,912</b>	<b>314,660</b>	<b>582,144</b>	<b>10,108</b>

## Statement of Cash Flows

For the four years ending 30 June 2029

	Notes	Forecast	Budget	Projections	
		2024/25	2025/26	2026/27	2027/28
		\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges		54,591	<b>53,987</b>	55,499	56,967
Statutory fees and fines		1,122	<b>1,052</b>	1,101	1,092
User fees		4,495	<b>5,534</b>	5,682	5,826
Grants - operating		14,191	<b>14,056</b>	14,471	14,800
Grants - capital		19,095	<b>6,980</b>	6,792	5,376
Contributions - monetary		1,246	<b>919</b>	932	691
Interest received		1,000	<b>1,100</b>	1,100	1,100
Other receipts		1,445	<b>1,337</b>	1,370	1,411
Employee costs		(31,317)	<b>(32,361)</b>	(33,022)	(33,927)
Materials and services		(28,986)	<b>(25,255)</b>	(24,974)	(25,397)
Other payments		(3,240)	<b>(3,224)</b>	(3,288)	(3,366)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>33,642</b>	<b>24,125</b>	25,663	24,573
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment		(41,279)	<b>(21,656)</b>	(23,739)	(18,380)
Proceeds from sale of property, infrastructure, plant and equipment		741	<b>729</b>	724	815
Payments for investments		-	-	(816)	(2,571)
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(40,538)</b>	<b>(20,927)</b>	(23,831)	(20,136)
<b>Cash flows from financing activities</b>					
Finance costs		(167)	<b>(220)</b>	(194)	(168)
Proceeds from borrowings		3,150	-	-	-
Repayment of borrowings		(1,073)	<b>(1,297)</b>	(1,323)	(1,350)
Interest paid - lease liability		(4)	<b>(2)</b>	(1)	-
Repayment of lease liabilities		(92)	<b>(94)</b>	(87)	-
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>1,814</b>	<b>(1,613)</b>	(1,605)	(1,518)
Net increase/(decrease) in cash & cash equivalents		(5,082)	<b>1,585</b>	227	2,919
Cash and cash equivalents at the beginning of the financial year		8,671	<b>3,589</b>	5,174	5,401
<b>Cash and cash equivalents at the end of the financial year</b>		<b>3,589</b>	<b>5,174</b>	5,401	8,319

## Statement of Capital Works

For the four years ending 30 June 2029

		Forecast	Budget	Projections		
		2024/25	2025/26	2026/27	2027/28	2028/29
	NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
Property						
Buildings		3,880	2,038	3,756	3,147	3,647
Heritage buildings		68	153	124	129	134
Total buildings		3,948	2,191	3,880	3,276	3,781
Total property		3,948	2,191	3,880	3,276	3,781
Plant and equipment						
Plant, machinery and equipment		3,662	2,448	2,492	2,651	2,777
Computers and telecommunications		702	760	401	396	484
Total plant and equipment		4,364	3,208	2,893	3,047	3,261
Infrastructure						
Roads		20,028	11,962	11,517	11,232	11,608
Bridges		435	2,202	2,832	210	231
Footpaths and cycleways		914	81	168	174	181
Drainage		450	250	155	161	167
Recreational, leisure and community facilities		1,230	1,522	537	190	223
Waste management		2,458	240	1,757	90	187
Parks, open space and streetscapes		6,263	-	-	-	-
Off street car parks		980	-	-	-	-
Other infrastructure		209	-	-	-	-
Total infrastructure		32,967	16,257	16,966	12,057	12,597
Total capital works expenditure	4.5.1	41,279	21,656	23,739	18,380	19,639
Represented by:						
New asset expenditure		-	-	-	-	-
Asset renewal expenditure		33,562	19,826	20,417	18,218	19,375
Asset expansion expenditure		564	-	-	-	-
Asset upgrade expenditure		7,153	1,830	3,322	161	264
Total capital works expenditure	4.5.1	41,279	21,656	23,739	18,379	19,639
Funding sources represented by:						
Grants		19,095	6,980	6,792	5,376	4,769
Contributions		839	595	601	353	328
Council cash		21,345	14,081	16,346	12,650	14,542
Borrowings		-	-	-	-	-
Total capital works expenditure	4.5.1	41,279	21,656	23,739	18,379	19,639



## Statement of Human Resources

For the four years ending 30 June 2029

	Forecast	Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	31,102	32,253	33,091	33,994	34,881
Employee costs - capital	1,048	1,150	1,187	1,220	1,252
<b>Total staff expenditure</b>	<b>32,150</b>	<b>33,403</b>	<b>34,278</b>	<b>35,214</b>	<b>36,133</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	271.0	271.2	270.6	270.6	270.6
<b>Total staff numbers</b>	<b>271.0</b>	<b>271.2</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>

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

Department	Budget 2025/26 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
Performance & Innovation	6,703	6,703	-	-	-
Future Communities	9,051	6,684	2,023	344	-
CEO Office	1,769	1,615	154	-	-
Sustainable Infrastructure	14,202	13,658	544	-	-
<b>Total permanent staff expenditure</b>	<b>31,725</b>	<b>28,660</b>	<b>2,721</b>	<b>344</b>	<b>-</b>
Other employee related expenditure	528				
Capitalised labour costs	1,150				
<b>Total expenditure</b>	<b>33,403</b>				

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

Department	Budget 2025/26	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Performance & Innovation	49.0	49.0	-	-	-
Future Communities	71.5	51.0	17.8	2.7	-
CEO Office	11.4	10.8	0.6	-	-
Sustainable Infrastructure	139.4	104.4	35.0	-	-
<b>Total staff</b>	<b>271.2</b>	<b>215.2</b>	<b>53.4</b>	<b>2.7</b>	<b>-</b>

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

	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000
<b>Performance &amp; Innovation</b>				
Permanent - Full time	6,703	6,875	7,064	7,250
Women	4,224	4,329	4,448	4,565
Men	2,173	2,232	2,293	2,354
Persons of self-described gender	0	0	0	0
Vacant positions	306	314	323	331
New positions	0	0	0	0
Permanent - Part time	0	0	0	0
Women	0	0	0	0
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
<b>Total Performance &amp; Innovation</b>	<b>6,703</b>	<b>6,875</b>	<b>7,064</b>	<b>7,250</b>
<b>Future Communities</b>				
Permanent - Full time	6,684	6,865	7,053	7,239
Women	4,710	4,838	4,970	5,101
Men	1,974	2,027	2,083	2,138
Persons of self-described gender	0	0	0	0
Vacant positions	0	0	0	0
New positions	0	0	0	0
Permanent - Part time	2,023	2,052	2,108	2,164
Women	1,606	1,623	1,668	1,712
Men	328	338	347	356
Persons of self-described gender	0	0	0	0
Vacant positions	89	91	93	96
New positions	0	0	0	0
<b>Total Future Communities</b>	<b>8,707</b>	<b>8,917</b>	<b>9,161</b>	<b>9,403</b>
<b>CEO Office</b>				
Permanent - Full time	1,615	1,664	1,710	1,755
Women	853	881	905	929
Men	380	390	401	412
Persons of self-described gender	0	0	0	0
Vacant positions	382	393	404	414
New positions	0	0	0	0
Permanent - Part time	154	62	64	66
Women	61	62	64	66
Men	0	0	0	0
Persons of self-described gender	0	0	0	0
Vacant positions	93	0	0	0
New positions	0	0	0	0
<b>Total CEO Office</b>	<b>1,769</b>	<b>1,726</b>	<b>1,774</b>	<b>1,821</b>
<b>Sustainable Infrastructure</b>				
Permanent - Full time	13,658	14,064	14,452	14,828
Women	2,442	2,509	2,577	2,645
Men	9,988	10,286	10,570	10,844
Persons of self-described gender	0	0	0	0
Vacant positions	1,228	1,269	1,305	1,339
New positions	0	0	0	0
Permanent - Part time	544	619	636	652
Women	130	134	138	141
Men	290	298	306	314
Persons of self-described gender	0	0	0	0
Vacant positions	124	187	192	197
New positions	0	0	0	0
<b>Total Sustainable Infrastructure</b>	<b>14,202</b>	<b>14,683</b>	<b>15,088</b>	<b>15,480</b>
<b>Casuals, temporary and other expenditure</b>	<b>872</b>	<b>890</b>	<b>907</b>	<b>927</b>
<b>Capitalised labour costs</b>	<b>1,150</b>	<b>1,187</b>	<b>1,220</b>	<b>1,252</b>
<b>Total staff expenditure</b>	<b>33,403</b>	<b>34,278</b>	<b>35,214</b>	<b>36,133</b>

	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE
<b>Performance &amp; Innovation</b>				
Permanent - Full time	49.0	49.0	49.0	49.0
Women	32.0	32.0	32.0	32.0
Men	15.0	15.0	15.0	15.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	2.0	2.0	2.0	2.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	0.0	0.0	0.0	0.0
Women	0.0	0.0	0.0	0.0
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
<b>Total Performance &amp; Innovation</b>	<b>49.0</b>	<b>49.0</b>	<b>49.0</b>	<b>49.0</b>
<b>Future Communities</b>				
Permanent - Full time	51.0	51.0	51.0	51.0
Women	36.0	36.0	36.0	36.0
Men	15.0	15.0	15.0	15.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	17.8	17.5	17.5	17.5
Women	13.6	13.4	13.4	13.4
Men	3.2	3.2	3.2	3.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	1.0	1.0	1.0	1.0
New positions	0.0	0.0	0.0	0.0
<b>Total Future Communities</b>	<b>68.8</b>	<b>68.5</b>	<b>68.5</b>	<b>68.5</b>
<b>CEO Office</b>				
Permanent - Full time	10.8	10.0	10.0	10.0
Women	7.0	7.0	7.0	7.0
Men	2.0	2.0	2.0	2.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	1.0	1.0	1.0	1.0
New positions	0.8	0.0	0.0	0.0
Permanent - Part time	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6
Men	0.0	0.0	0.0	0.0
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	0.0	0.0	0.0	0.0
New positions	0.0	0.0	0.0	0.0
<b>Total CEO Office</b>	<b>11.4</b>	<b>10.6</b>	<b>10.6</b>	<b>10.6</b>
<b>Sustainable Infrastructure</b>				
Permanent - Full time	94.5	95.5	95.5	95.5
Women	15.3	15.3	15.3	15.3
Men	69.2	69.2	69.2	69.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	10.0	11.0	11.0	11.0
New positions	0.0	0.0	0.0	0.0
Permanent - Part time	35.0	34.5	34.5	34.5
Women	5.3	5.3	5.3	5.3
Men	26.2	26.2	26.2	26.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	3.5	3.0	3.0	3.0
New positions	0.0	0.0	0.0	0.0
<b>Total Sustainable Infrastructure</b>	<b>129.5</b>	<b>130.0</b>	<b>130.0</b>	<b>130.0</b>
<b>Casuals and temporary staff</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>
<b>Capitalised labour</b>	<b>9.9</b>	<b>9.9</b>	<b>9.9</b>	<b>9.9</b>
<b>Total staff numbers</b>	<b>271.2</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

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

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

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

This will raise total rates and charges for 2025/26 to \$54,473,990.

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

	2024/25 Forecast	2025/26 Budget	Change	%
	\$'000	\$'000	\$'000	
General rates*	46,573	48,264	1,691	3.63%
Service rates and charges	5,095	5,333	238	4.67%
Supplementary rates and rate adjustments	279	278	(1)	(0.36%)
Interest on rates and charges	285	285	-	0.00%
Revenue in lieu of rates	288	314	26	9.03%
<b>Total rates and charges</b>	<b>52,520</b>	<b>54,474</b>	<b>1,954</b>	<b>3.72%</b>

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

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

Type or class of land	2024/25 cents/\$CIV*	2025/26 cents/\$CIV*	Change
General rate for rateable residential properties	0.292929	0.320858	9.53%
General rate for rateable industrial properties	0.307575	0.336901	9.53%
General rate for rateable commercial properties	0.307575	0.336901	9.53%
General rate for rateable farm properties	0.205050	0.208558	1.71%
General rate for rateable vacant rural properties	0.205050	0.224600	9.53%
General rate for rateable vacant residential properties	0.585857	0.481287	(17.85%)
General rate for rateable vacant commercial properties	0.585857	0.641715	9.53%
General rate for rateable vacant industrial properties	0.585857	0.641715	9.53%

(\* Use CIV or NAV depending on the valuation basis used by the Council)



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

Type or class of land	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential	28,334	30,660	2,326	8.21%
Industrial	1,090	1,202	112	10.28%
Commercial	1,310	1,465	155	11.83%
Farm	13,826	13,309	(517)	(3.74%)
Vacant rural	111	117	6	5.41%
Vacant residential	1,781	1,406	(375)	(21.06%)
Vacant commercial	43	47	4	9.30%
Vacant industrial	61	58	(3)	(4.92%)
Cultural and recreational*	17	-	(17)	(100.00%)
<b>Total amount to be raised by general rates</b>	<b>46,573</b>	<b>48,264</b>	<b>1,708</b>	<b>3.67%</b>

\*From 2025/26 cultural and recreational properties to be charged revenue in lieu of rates as per the *Cultural & Recreational Lands Act 1960*

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

Type or class of land	2024/25	2025/26	Change	
	Number	Number	Number	%
Residential	14,894	15,010	116	0.78%
Industrial	370	371	1	0.27%
Commercial	641	638	(3)	(0.47%)
Farm	3,244	3,233	(11)	(0.34%)
Vacant rural	180	182	2	1.11%
Vacant residential	1,011	1,010	(1)	(0.10%)
Vacant commercial	27	26	(1)	(3.70%)
Vacant industrial	28	24	(4)	(14.29%)
Cultural and recreational*	22	-	(22)	(100.00%)
<b>Total number of assessments</b>	<b>20,417</b>	<b>20,494</b>	<b>77</b>	<b>0.38%</b>

\*From 2025/26 cultural and recreational properties to be charged revenue in lieu of rates as per the *Cultural & Recreational Lands Act 1960*

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

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

Type or class of land	2024/25	2025/26	Change	
	\$'000	\$'000	\$'000	%
Residential	9,672,628	9,554,103	(118,525)	(1.23%)
Industrial	354,397	356,842	2,445	0.69%
Commercial	425,869	434,847	8,978	2.11%
Farm	6,742,762	6,381,187	(361,575)	(5.36%)
Vacant rural	53,936	51,793	(2,143)	(3.97%)
Vacant residential	304,020	292,434	(11,586)	(3.81%)
Vacant commercial	7,380	7,285	(95)	(1.29%)
Vacant industrial	10,345	9,115	(1,230)	(11.89%)
Cultural and recreational*	11,680	-	(11,680)	(100.00%)
<b>Total value of land</b>	<b>17,583,017</b>	<b>17,087,606</b>	<b>(495,411)</b>	<b>(2.82%)</b>

\*From 2025/26 cultural and recreational properties to be charged revenue in lieu of rates as per the *Cultural & Recreational Lands Act 1960*

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 and detailed disclosure of the actual service/s rendered for the amount levied

Type of Charge	Per Rateable Property 2024/25	Per Rateable Property 2025/26	Change	
	\$	\$	\$	%
<i>Waste Services Charge A - Kerbside garbage and recycling collection service charge – Residential (120 litre weekly garbage/240 litre fortnightly recycling).</i>	300.45	<b>313.95</b>	13.50	<b>4.49%</b>
<i>Waste Services Charge B - Kerbside recycling only collection service charge - Commercial (2 x 240 litre fortnightly recycling service only).</i>	300.45	<b>313.95</b>	13.50	<b>4.49%</b>
<i>Waste Services Charge C - Kerbside garbage and recycling collection service – Commercial premises only (240 litre weekly garbage / 240 litre fortnightly recycling).</i>	422.95	<b>442.00</b>	19.05	<b>4.50%</b>
<i>Waste Services Charge D – Kerbside garbage and recycling collection service - Sandy Point (120 litre weekly garbage/240 litre fortnightly recycling, plus 3 additional recycling collections during Summer).</i>	310.35	<b>324.30</b>	13.95	<b>4.49%</b>
<i>Waste Services Charge E – Kerbside garbage and recycling collection service - Waratah Bay (120 litre weekly garbage/240 litre fortnightly recycling, plus 3 additional recycling collections during Summer).</i>	355.95	<b>371.95</b>	16.00	<b>4.50%</b>
<i>Waste Services Charge G – Kerbside garbage and recycling collection service – Venus Bay (120 litre weekly garbage / 240 litre fortnightly recycling) for 6 months from November to April.</i>	227.05	<b>237.25</b>	10.20	<b>4.49%</b>
<i>Waste Services Charge H – Kerbside garbage and recycling collection service – Venus Bay (120 litre weekly garbage / 240 litre fortnightly recycling) for 12 months.</i>	360.75	<b>377.00</b>	16.25	<b>4.50%</b>
<i>Waste Services Charge J – Kerbside garbage and recycling collection service – Walkerville (120 litre weekly garbage / 240 litre fortnightly recycling) for 6 months from November to April.</i>	208.20	<b>217.55</b>	9.35	<b>4.49%</b>
<i>Waste Services Charge K – Kerbside garbage and recycling collection service Walkerville (120 litre weekly garbage / 240 litre fortnightly recycling) for 12 months.</i>	371.15	<b>387.85</b>	16.70	<b>4.50%</b>
<i>Garb Green Waste Bin – Kerbside green waste collection service (240 litre fortnightly) for 12 months</i>	108.95	<b>113.85</b>	4.90	<b>4.50%</b>

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

Type of Charge	2024/25	2025/26	Change	
	\$	\$	\$	%
<i>Waste Services Charge A</i>	3,064,290	<b>3,229,604</b>	165,314	<b>5.39%</b>
<i>Waste Services Charge B</i>	36,655	<b>15,698</b>	(20,957)	<b>(57.17%)</b>
<i>Waste Services Charge C</i>	134,921	<b>109,174</b>	(25,747)	<b>(19.08%)</b>
<i>Waste Services Charge D</i>	222,211	<b>232,523</b>	10,313	<b>4.64%</b>
<i>Waste Services Charge E</i>	41,646	<b>45,378</b>	3,732	<b>8.96%</b>
<i>Waste Services Charge G</i>	186,181	<b>189,088</b>	2,907	<b>1.56%</b>
<i>Waste Services Charge H</i>	377,705	<b>415,077</b>	37,372	<b>9.89%</b>
<i>Waste Services Charge J</i>	1,666	<b>2,176</b>	510	<b>30.61%</b>
<i>Waste Services Charge K</i>	22,640	<b>24,435</b>	1,794	<b>7.93%</b>
<i>Garb Green Waste Bin</i>	966,822	<b>1,028,749</b>	61,926	<b>6.41%</b>
<i>Supplementary Waste Services</i>	39,871	<b>40,868</b>	997	<b>2.50%</b>
<b>Total</b>	<b>5,094,608</b>	<b>5,332,768</b>	<b>238,161</b>	<b>4.67%</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.

	2024/25	2025/26
Total Rates	\$ 45,326,052	\$ 46,858,388
Number of rateable properties	20,417.00	20,494.00
Base Average Rate	\$ 2,220	\$ 2,286
Maximum Rate Increase (set by the State Government)	<b>2.75%</b>	<b>3.00%</b>
Capped Average Rate	\$ 2,281	\$ 2,355
Maximum General Rates and Municipal Charges Revenue	\$ 46,572,518	\$ 48,264,139
Budgeted General Rates and Municipal Charges Revenue	\$ 46,572,518	\$ 48,259,139
Budgeted Supplementary Rates	\$ 268,823	\$ 278,656
Budgeted Total Rates and Municipal Charges Revenue	\$ 46,841,341	\$ 48,537,795

#### 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 (2025/26: estimated \$278K and 2024/25: \$279K)
- 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)

#### Properties rated under the *Cultural & Recreational Lands Act 1963*

The properties listed in the table below include properties that are eligible to be rated under the *Cultural and Recreational Lands Act 1963* (CRLA). The Council has considered the service utilised by the lands and the benefit these lands provide to the community by consideration of their cultural or recreational land use, as required under the CRLA and as per the Revenue and Rating Plan and Cultural and Recreational Land Charges Policy.

<b>CULTURAL AND RECREATIONAL LANDS ACT 1963</b>		
<b>Name</b>	<b>Assessment</b>	<b>2025/26 Charge</b>
Leongatha & District Equestrian Club	10445	465.25
Leongatha Bowls Club Incorporated	10570	1,135.00
Leongatha Lyric Theatre	15615	760.00
Meeniyah Golf Club	32965	1,645.00
Leongatha Lyric Theatre	51360	577.60
Mirboo North Bowling Club Inc	62065	866.40
Korumburra Golf Club	68931	1,508.15
Korumburra Croquet Club Inc	69769	561.55
Korumburra Bowling Club Inc.	69788	617.70
Korumburra Italian Social Club Incorporated	70130	802.20
Loch Memorial Reserve	70797	425.15
Loch & District Bowling Club Inc	71009	1,091.00
Korumburra Gun Club Inc	71522	545.50
Korumburra Motor Cycle Club Incorporated	72201	409.10
Fish Creek Football Netball Club	73966	304.80
Fish Creek Bowls Club Inc	73967	705.95
Foster Football Netball Club	75233	722.00
Foster Bowls Club Incorporated	75359	994.75
Toora Bowls Club Inc	76692	818.25
Port Welshpool Bowling Club	77094	344.95
Welshpool Recreation Reserve Inc	77838	409.10
Mirboo North Golf Club Inc	81620	1,123.10
Leongatha Golf Club Inc	82666	2,406.65
Korumburra Showgrounds	88661	3,128.65
<b>Total</b>		<b>22,367.80</b>

#### 4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Rates and Charges	37	37	-	0.00%
Council Business Operations	37	37	-	0.00%
Risk	1	1	-	0.00%
Statutory Planning	500	500	-	0.00%
Strategic Planning	22	22	-	0.00%
Building & Planning Compliance	231	208	(23)	(9.96%)
Environmental Health	105	105	-	0.00%
Local Laws	62	65	3	4.84%
Project Delivery	79	81	2	2.53%
<b>Total statutory fees and fines</b>	<b>1,074</b>	<b>1,056</b>	<b>(18)</b>	<b>(1.68%)</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 1.68% or \$18K compared to 2024/25 Forecast. The statutory fees and fines decrease primarily relates to a decrease in estimated building applications. A detailed listing of

#### 4.1.3 User fees

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Procurement	3	2	(1)	(33.33%)
Coal Creek	17	19	2	11.76%
Statutory Planning	75	80	5	6.67%
Strategic Planning	1	1	-	0.00%
Building & Planning Compliance	17	17	-	0.00%
Environmental Health	149	176	27	18.12%
Local Laws	485	510	25	5.15%
Immunisation	1	1	-	0.00%
Facility Management and Cleaning	13	27	14	107.69%
Project Delivery	19	50	31	163.16%
Operational Support	-	1	1	
Environmental Services	36	52	16	44.44%
Hard Waste Collection	8	8	-	0.00%
Landfills Operations	3,474	4,608	1,134	32.64%
Civil Asset Planning	3	3	-	0.00%
<b>Total user fees</b>	<b>4,301</b>	<b>5,555</b>	<b>1,254</b>	<b>29.16%</b>

User fees relate mainly to the recovery of service delivery costs through the charging of fees to users of Council services. These fees are determined through market forces, with consideration given to cost recovery and community affordability. User fees are projected to increase by 29.16% and mainly relates to Landfill Operation fees which have increased by 32.64% as a result of the State Government's increased cost for landfill levies and leachate management costs. A detailed listing of Council's fees and charges is included in Section 6 - Schedule of Fees and Charges.



#### 4.1.4 Grants

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

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	20,787	19,137	(1,650)	(7.94%)
State funded grants	12,499	1,899	(10,600)	(84.81%)
<b>Total grants received</b>	<b>33,286</b>	<b>21,036</b>	<b>(12,250)</b>	<b>(36.80%)</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	12,566	12,756	190	1.51%
Immunisation	1	1	-	0.00%
<b>Recurrent - State Government</b>				
Coal Creek - education programs	8	8	-	0.00%
Environmental health	14	15	1	7.14%
Childrens crossings	86	69	(17)	(19.77%)
Children and family services	79	79	-	0.00%
Immunisation	12	12	-	0.00%
Maternal and child health	557	564	7	1.26%
PreSchool inclusion program	171	175	4	2.34%
Supported playgroups	130	134	4	3.08%
<b>Total recurrent grants</b>	<b>13,624</b>	<b>13,813</b>	<b>189</b>	<b>1.39%</b>
<b>Non-recurrent - State Government</b>				
Rates and charges	57	58	1	1.75%
Arts development	117	-	(117)	(100.00%)
Road safety program	14	-	(14)	(100.00%)
Youth development	66	-	(66)	(100.00%)
Municipal emergency resourcing program	60	60	-	0.00%
Road & safety investigation	15	-	(15)	(100.00%)
Boat ramps	64	66	2	3.13%
Biodiversity	59	59	-	0.00%
Korumburra showgrounds changerooms	80	-	(80)	(100.00%)
Mirboo North preschool	35	-	(35)	(100.00%)
<b>Total non-recurrent grants</b>	<b>567</b>	<b>243</b>	<b>(324)</b>	<b>(57.14%)</b>
<b>Total operating grants</b>	<b>14,191</b>	<b>14,056</b>	<b>(135)</b>	<b>(0.95%)</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	3,100	3,815	715	23.06%
<b>Total recurrent grants</b>	<b>3,100</b>	<b>3,815</b>	<b>715</b>	<b>23.06%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Bridges	-	1,365	1,365	
Roads	3,194	1,200	(1,994)	(62.43%)
Other infrastructure	1,926	-	(1,926)	(100.00%)

**Non-recurrent - State Government**

Roads	10,285	-	(10,285)	(100.00%)
Bridges	-	250	250	
Footpaths and cycleways	80	-	(80)	(100.00%)
Other infrastructure	510	350	(160)	(31.37%)
<b>Total non-recurrent grants</b>	<b>15,995</b>	<b>3,165</b>	<b>(12,830)</b>	<b>(80.21%)</b>
<b>Total capital grants</b>	<b>19,095</b>	<b>6,980</b>	<b>(12,115)</b>	<b>(63.45%)</b>
<b>Total Grants</b>	<b>33,286</b>	<b>21,036</b>	<b>(12,250)</b>	<b>(36.80%)</b>

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

Capital grants includes all monies received from state and federal sources for the purposes of funding the Capital Works Program. The receipt of this income is project dependant and can vary substantially from year to year. Council expects to receive 63% or \$12.1M less in capital grants in 2025/26 compared to the 2024/25 forecast largely due to grant funding related to natural disasters.

**4.1.5 Contributions**

	Forecast 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Monetary	1,246	919	(327)	(26.24%)
Non-monetary	441	452	11	2.49%
<b>Total contributions</b>	<b>1,687</b>	<b>1,371</b>	<b>(316)</b>	<b>(18.73%)</b>

Monetary contributions include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The 2025/26 budget reflects a decrease of 26.25% or \$327K of contributions related to developer contributions. 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 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Interest	1,000	1,100	100	10.00%
Sundry	219	249	30	13.70%
Reimbursements	567	573	6	1.06%
Rental	258	239	(19)	(7.36%)
<b>Total other income</b>	<b>2,044</b>	<b>2,161</b>	<b>117</b>	<b>5.72%</b>

Other income is projected to increase by 5.68% or \$116K in 2025/26 predominantly due to an increase in interest on investments.

#### 4.1.7 Employee costs

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Wages and salaries	27,413	<b>28,263</b>	850	<b>3.10%</b>
WorkCover	536	<b>607</b>	71	<b>13.25%</b>
Superannuation	3,153	<b>3,383</b>	230	<b>7.29%</b>
<b>Total employee costs</b>	<b>31,102</b>	<b>32,253</b>	<b>1,151</b>	<b>3.70%</b>

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. Employee costs in total are budgeted to increase by \$1M or 3.4% compared to the forecast result for 2024/25. An increase in superannuation is reflected through an increase in the Super Guarantee Levy increasing from 11.5% in 2024/25 to 12.0% in 2025/26.

#### 4.1.8 Materials and services

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Consultancies	1,769	<b>699</b>	(1,070)	<b>(60.49%)</b>
Maintenance	2,070	<b>2,071</b>	1	<b>0.05%</b>
Marketing & Advertising	307	<b>316</b>	9	<b>2.93%</b>
Contract Payments	12,385	<b>11,164</b>	(1,221)	<b>(9.86%)</b>
Fuel & Oil	1,320	<b>1,320</b>	-	<b>0.00%</b>
Legal Fees	295	<b>292</b>	(3)	<b>(1.02%)</b>
Utilities	986	<b>982</b>	(4)	<b>(0.41%)</b>
Materials General	4,101	<b>2,283</b>	(1,818)	<b>(44.33%)</b>
Insurance Premiums	1,597	<b>1,747</b>	150	<b>9.39%</b>
Levies, Licenses & Permits	1,674	<b>2,119</b>	445	<b>26.58%</b>
Subscriptions & Memberships	206	<b>200</b>	(6)	<b>(2.91%)</b>
Training & Professional Development	514	<b>477</b>	(37)	<b>(7.20%)</b>
Software Support & Licenses	1,563	<b>1,501</b>	(62)	<b>(3.97%)</b>
<b>Total materials and services</b>	<b>28,787</b>	<b>25,171</b>	<b>(3,616)</b>	<b>(12.56%)</b>

Materials and services expenditure is budgeted to decrease by \$3.6M or 12.56% compared to the 2024/25 forecast.

#### 4.1.9 Depreciation

	Forecast	Budget	Change	
	2024/25 \$'000	2025/26 \$'000	\$'000	%
Property	2,479	<b>2,779</b>	300	<b>12.10%</b>
Plant & equipment	2,179	<b>2,327</b>	148	<b>6.79%</b>
Infrastructure	9,111	<b>8,451</b>	(660)	<b>(7.24%)</b>
<b>Total depreciation</b>	<b>13,769</b>	<b>13,557</b>	<b>(212)</b>	<b>(1.54%)</b>

Depreciation relates to the usage of Council's property, plant & equipment, and infrastructure assets. Depreciation expense is budgeted to decrease by \$212K or 1.54% in 2025/26.

#### 4.1.11 Depreciation - Right of use assets

	Forecast 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Right of use assets	92	92	-	0.00%
<b>Total depreciation - right of use assets</b>	92	92	-	0.00%

#### 4.1.12 Other expenses

Add additional tables for each material component of the Comprehensive Income Statement

	Forecast 2024/25 \$'000	Budget 2025/26 \$'000	Change	
			\$'000	%
Grants, contributions & discretionary funds	2,585	2,543	(42)	(1.62%)
Audit	139	139	-	0.00%
Allowances	415	420	5	1.20%
Fees & charges	80	110	30	37.50%
<b>Total other expenses</b>	3,219	3,212	(7)	(0.22%)

Other expenses include audit fees, contributions, Councillor allowances and community grants. Other expenses are budgeted to decrease by \$7K or 0.22%.

## 4.2 Balance Sheet

### 4.2.1 Assets

Cash and cash equivalents includes cash held in bank and the value of investments in term-deposits with short-term maturities (< 90 days). These balances are projected to increase by \$1.7M during the 2025/26 financial year, refer to the Statement of Cash Flows for more information. Other financial assets represent deposit held with long term maturities (> 90 days) and these are projected to be maintained at \$16.3M as at 30 June 2026.

### 4.2.2 Liabilities

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

### 4.2.3 Borrowings

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

	Forecast 2024/25 \$	Budget 2025/26 \$	2026/27 \$	Projections 2027/28 \$	2028/29 \$
Amount borrowed as at 30 June of the prior year	8,289	10,367	9,070	7,747	6,397
Amount proposed to be borrowed	3,150	-	-	-	-
Amount projected to be redeemed	(1,072)	(1,297)	(1,323)	(1,350)	(1,378)
<b>Amount of borrowings as at 30 June</b>	<b>10,367</b>	<b>9,070</b>	<b>7,747</b>	<b>6,397</b>	<b>5,019</b>

### 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 2024/25 \$	Budget 2025/26 \$
<b>Right-of-use assets</b>		
Property	177	85
<b>Total right-of-use assets</b>	<b>177</b>	<b>85</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	94	87
<b>Total current lease liabilities</b>	<b>94</b>	<b>87</b>
<b>Non-current lease liabilities</b>		
Land and buildings	87	-
<b>Total non-current lease liabilities</b>	<b>87</b>	<b>-</b>
<b>Total lease liabilities</b>	<b>181</b>	<b>87</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 4.42%.

## 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 where there is no existing liability.
- Accumulated surplus, which is the value of all net assets accumulated over time, less the asset revaluation and other reserves.



## 4.4 Statement of Cash Flows

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

Net cash inflows from operating activities provide a source of cash to fund proposed capital works programs and is budgeted at \$24.3M in 2025/26. Cash flow from operating activities is anticipated to be \$9.3M lower than the projected 2024/25 figure due to a decrease in capital grants anticipated, which are volatile in nature and can vary significantly from year to year.

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

Net cash used in investing activities is forecast to decrease by \$19.6M in 2025/26 compared to 2024/25 due to a decrease in payments for capital works. There is expected to be no change in long term investment levels as at June 2026.

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

Council will make principal repayments of \$1.3M and interest expense repayment is \$0.2M.

#### 4.5.1 Summary

	Forecast 2024/25 \$'000	Budget 2025/26 \$'000	Change \$'000	%
Property	3,948	2,198	(1,750)	(44.33%)
Plant and equipment	4,364	3,208	(1,155)	(26.47%)
Infrastructure	32,967	16,250	(16,718)	(50.71%)
<b>Total</b>	<b>41,279</b>	<b>21,656</b>	<b>(19,623)</b>	<b>(47.54%)</b>

	Project Cost \$'000	New \$'000	Asset expenditure types			Grants \$'000	Summary of Funding Sources		
			Renewal \$'000	Upgrade \$'000	Expansion \$'000		Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	2,198	-	2,144	54	-	-	-	2,198	-
Plant and equipment	3,208	-	3,208	-	-	-	-	3,208	-
Infrastructure	16,250	-	13,870	2,310	70	6,980	595	8,674	-
<b>Total</b>	<b>21,656</b>	<b>-</b>	<b>19,222</b>	<b>2,364</b>	<b>70</b>	<b>6,980</b>	<b>595</b>	<b>14,081</b>	<b>-</b>

Capital works for the 2025/26 year of \$19.222M have been funded by grants (\$3.165M) and Council cash (18.491M).

Major projects include Nyora Public Toilets, Simons Lane, Leongatha, Sealed Rehabilitation for Mardan Road, Koorooman, Fish Creek Streetscape and Bass Valley Road Bridges

#### 4.5.2 Current Budget

Capital Works Area	Project Cost	New	Asset expenditure types			Grants	Summary of Funding Sources		
	\$'000		Renewal	Upgrade	Expansion		Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
82630 - Building Renewal Program - Operations/Depot	174	-	130	44	-	-	-	174	-
82640 - Building Renewal Program - Early Years - Preschool/Childcare	106	-	106	-	-	-	-	106	-
82660 - Building Renewal Program - Community Venue - Hall/Meeting Places	115	-	115	-	-	-	-	115	-
82670 - Building Renewal Program - Community Venue - Community Centres	105	-	105	-	-	-	-	105	-
82680 - Building Renewal Program - Public Toilets	380	-	380	-	-	-	-	380	-
82690 - Building Renewal Program - Aquatic/Pools	198	-	198	-	-	-	-	198	-
82700 - Building Renewal Program - Recreation/Sport	112	-	102	10	-	-	-	112	-
82720 - Open Space/Parks Renewal Program	25	-	25	-	-	-	-	25	-
<b>Heritage buildings</b>									
73620 - Coal Creek - Capital Projects	88	-	88	-	-	-	-	88	-
82650 - Building Renewal Program - Heritage/History	65	-	65	-	-	-	-	65	-
<b>TOTAL PROPERTY</b>	<b>1,368</b>	<b>-</b>	<b>1,314</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,368</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
79110 - Fleet - Fleet Purchases	631	-	631	-	-	-	-	631	-
79120 - Plant - Plant Purchases	1,817	-	1,817	-	-	-	-	1,817	-
<b>Computers and Telecommunications</b>									
80110 - IT Capital - Technology Support	760	-	760	-	-	-	-	760	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>3,208</b>	<b>-</b>	<b>3,208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,208</b>	<b>-</b>

Capital Works Area	Project Cost		Asset expenditure types			Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
INFRASTRUCTURE									
Roads									
71150 - Road Management Plan Construction	50	-	-	50	-	-	-	50	-
71160 - Gravel to Seal Design Program	50	-	20	30	-	-	-	50	-
82110 - Roads - Reseals	1,964	-	1,964	-	-	-	-	1,964	-
82120 - Roads - Reseal Preparation	1,198	-	1,198	-	-	-	-	1,198	-
82210 - Roads - Sealed Rehabilitation Program	4,687	-	4,447	240	-	-	-	4,687	-
82225 - Roads to Recovery Capital	-	-	-	-	-	3,815	-	(3,815)	-
82980 - Kerb & Channel - Renewal	150	-	150	-	-	-	-	150	-
83050 - Roads - Simons Lane, Leongatha - Stage 2 Realignment & Intersection	1,500	-	-	1,500	-	1,200	-	300	-
83500 - Resheets - Capital	2,363	-	2,363	-	-	-	-	2,363	-
Bridges									
71170 - Bridge Renewal Program	765	-	765	-	-	607	-	158	-
82950 - Markley's Road Bridge - BRG105100 (MB220) - AGRN 1108	250	-	250	-	-	250	-	-	-
85040 - Bridge - Rehabilitation Program	480	-	480	-	-	-	-	480	-
Footpaths and Cycleways									
88050 - Path Renewal Program	81	-	81	-	-	-	-	81	-
Drainage									
91010 - Drainage - Rehabilitation Program	250	-	-	180	70	-	-	250	-
Recreational, Leisure & Community Facilities									
82720 - Open Space/Parks Renewal Program	40	-	40	-	-	-	-	40	-
74180 - Korumburra Recreation Reserve - Multi-Sports Nets	400	-	240	160	-	350	-	50	-
82700 - Building Renewal Program - Recreation/Sport	585	-	585	-	-	-	-	585	-
82730 - Aquatic/Recreational Leisure Renewal Program (Non-Building)	262	-	262	-	-	-	-	262	-
83040 - John Terrill Park, Fish Creek - Septic	25	-	25	-	-	-	-	25	-
93060 - Playgrounds - Replacement Program	210	-	210	-	-	-	-	210	-
Waste Management									
95090 - Waste - Transfer Station Upgrades	90	-	90	-	-	-	-	90	-
95020 - Waste - Landfills	150	-	-	150	-	-	-	150	-

Capital Works Area	Project Cost	New	Asset expenditure types			Grants	Summary of Funding Sources		
	\$'000		Renewal	Upgrade	Expansion		Contributions	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Parks, Open Space and Streetscapes</b>									
<i>80150 - Statutory Planning - Developer Contribution Capital</i>	-	-	-	-	-	-	595	(595)	-
<b>TOTAL INFRASTRUCTURE</b>	<b>15,550</b>	-	<b>13,170</b>	<b>2,310</b>	<b>70</b>	<b>6,222</b>	<b>595</b>	<b>8,733</b>	-
<b>TOTAL NEW CAPITAL WORKS</b>	<b>20,126</b>	-	<b>17,692</b>	<b>2,364</b>	<b>70</b>	<b>6,222</b>	<b>595</b>	<b>13,309</b>	-



#### 4.5.3 Works carried forward from the 2024/25 year

Capital Works Area	Project Cost	New	Asset expenditure types			Grants	Summary of Funding Sources		
	\$'000		Renewal	Upgrade	Expansion		Contributions	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PROPERTY									
Buildings									
73600 - Leongatha Precinct Project	300	-	300	-	-	-	-	300	
82660 - Building Renewal Program - Community Venue - Hall/Meeting Places	20	-	20	-	-	-	-	20	
82670 - Building Renewal Program - Community Venue - Community Centres	510	-	510	-	-	-	-	510	
TOTAL PROPERTY	830	-	830	-	-	-	-	830	
PLANT AND EQUIPMENT									
TOTAL PLANT AND EQUIPMENT	-	-	-	-	-	-	-	-	
INFRASTRUCTURE									
Bridges									
71170 - Bridge Renewal Program	700	-	700	-	-	758	-	(58)	
TOTAL INFRASTRUCTURE	700	-	700	-	-	758	-	58	
TOTAL CARRIED FORWARD CAPITAL WORKS 2024/25									
	1,530	-	1,530	-	-	758	-	772	

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

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
Buildings	3,756	-	3,756	-	-	3,756	-	-	3,756	-
Heritage Buildings	124	-	124	-	-	124	-	-	124	-
<b>Total Buildings</b>	<b>3,880</b>	<b>-</b>	<b>3,880</b>	<b>-</b>	<b>-</b>	<b>3,880</b>	<b>-</b>	<b>-</b>	<b>3,880</b>	<b>-</b>
<b>Total Property</b>	<b>3,880</b>	<b>-</b>	<b>3,880</b>	<b>-</b>	<b>-</b>	<b>3,880</b>	<b>-</b>	<b>-</b>	<b>3,880</b>	<b>-</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	2,492	-	2,492	-	-	2,492	-	-	2,492	-
Computers and telecommunications	401	-	401	-	-	401	-	-	401	-
<b>Total Plant and Equipment</b>	<b>2,892</b>	<b>-</b>	<b>2,892</b>	<b>-</b>	<b>-</b>	<b>2,892</b>	<b>-</b>	<b>-</b>	<b>2,892</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	11,518	-	10,018	-	1,500	11,518	5,731	-	5,787	-
Bridges	2,832	-	2,832	-	-	2,832	1,062	-	1,771	-
Footpaths and cycleways	168	-	168	-	-	168	-	-	168	-
Drainage	155	-	-	-	155	155	-	-	155	-
Recreational, leisure and community facilities	537	-	537	-	-	537	-	-	537	-
Waste management	1,757	-	90	-	1,667	1,757	-	-	1,757	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	601	(601)	-
<b>Total Infrastructure</b>	<b>16,967</b>	<b>-</b>	<b>13,644</b>	<b>-</b>	<b>3,322</b>	<b>16,967</b>	<b>6,792</b>	<b>601</b>	<b>9,573</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>23,739</b>	<b>-</b>	<b>20,417</b>	<b>-</b>	<b>3,322</b>	<b>23,739</b>	<b>6,792</b>	<b>601</b>	<b>16,346</b>	<b>-</b>

2027/28	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Buildings	3,147	-	3,147	-	-	3,147	-	-	3,147	-
Heritage Buildings	129	-	129	-	-	129	-	-	129	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	<b>3,276</b>	<b>-</b>	<b>3,276</b>	<b>-</b>	<b>-</b>	<b>3,276</b>	<b>-</b>	<b>-</b>	<b>3,276</b>	<b>-</b>
<b>Total Property</b>	<b>3,276</b>	<b>-</b>	<b>3,276</b>	<b>-</b>	<b>-</b>	<b>3,276</b>	<b>-</b>	<b>-</b>	<b>3,276</b>	<b>-</b>
<b>Plant and Equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	2,651	-	2,651	-	-	-	-	-	2,651	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	396	-	396	-	-	-	-	-	396	-
Library books	-	-	-	-	-	-	-	-	-	-
<b>Total Plant and Equipment</b>	<b>3,047</b>	<b>-</b>	<b>3,047</b>	<b>-</b>	<b>-</b>	<b>3,047</b>	<b>-</b>	<b>-</b>	<b>3,047</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	11,231	-	11,231	-	-	11,231	4,769	-	6,462	-
Bridges	210	-	210	-	-	210	607	-	(397)	-
Footpaths and cycleways	174	-	174	-	-	174	-	-	174	-
Drainage	161	-	-	-	161	161	-	-	161	-
Recreational, leisure and community facilities	190	-	190	-	-	190	-	-	190	-
Waste management	90	-	90	-	-	90	-	-	90	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	353	(353)	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	<b>12,056</b>	<b>-</b>	<b>11,895</b>	<b>-</b>	<b>161</b>	<b>12,056</b>	<b>5,376</b>	<b>353</b>	<b>6,328</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>18,380</b>	<b>-</b>	<b>18,218</b>	<b>-</b>	<b>161</b>	<b>18,380</b>	<b>5,376</b>	<b>353</b>	<b>12,651</b>	<b>-</b>

2028/29	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Property</b>										
Land	-	-	-	-	-	-	-	-	-	-
Land improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	-	-	-	-	-	-	-	-	-	-
Buildings	3,647	-	3,647	-	-	-	-	-	3,647	-
Heritage Buildings	134	-	134	-	-	-	-	-	134	-
Building improvements	-	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
<b>Total Buildings</b>	3,782	-	3,782	-	-	3,782	-	-	3,782	-
<b>Total Property</b>	3,782	-	3,782	-	-	3,782	-	-	3,782	-
<b>Plant and Equipment</b>										
Heritage plant and equipment	-	-	-	-	-	-	-	-	-	-
Plant, machinery and equipment	2,777	-	2,777	-	-	-	-	-	2,777	-
Fixtures, fittings and furniture	-	-	-	-	-	-	-	-	-	-
Computers and telecommunications	484	-	484	-	-	-	-	-	484	-
Library books	-	-	-	-	-	-	-	-	-	-
<b>Total Plant and Equipment</b>	3,261	-	3,261	-	-	3,261	-	-	3,261	-
<b>Infrastructure</b>										
Roads	11,608	-	11,608	-	-	11,608	4,769	-	6,839	-
Bridges	231	-	231	-	-	231	-	-	231	-
Footpaths and cycleways	181	-	181	-	-	181	-	-	181	-
Drainage	167	-	-	-	167	167	-	-	167	-
Recreational, leisure and community facilities	223	-	223	-	-	223	-	-	223	-
Waste management	187	-	90	-	97	187	-	-	187	-
Parks, open space and streetscapes	-	-	-	-	-	-	-	328	(328)	-
Aerodromes	-	-	-	-	-	-	-	-	-	-
Off street car parks	-	-	-	-	-	-	-	-	-	-
Other infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Total Infrastructure</b>	12,597	-	12,332	-	264	12,597	4,769	328	7,500	-
<b>Total Capital Works Expenditure</b>	19,639	-	19,375	-	264	19,639	4,769	328	14,542	-

## 4.7 Proposals to Lease Council Land

This section presents a summary of Council's proposals to lease council land to external parties in the 2025/26 financial year.

It is proposed that Council:

1. Commence the community engagement process in accordance with section 115 of the *Local Government Act 2020* for the land lease to the Corner Inlet Motorcycle Club Incorporated (Incorporation No. A0005638Y) particulars of the lease being:
  - a. Tenant particulars: Corner Inlet Motorcycle Club Incorporated (Incorporation No. A0005638Y) located at 2746 Meeniyen Promontory Road, Yanakie
  - b. Description of land premises: Lot 1 on TP 887244 H comprised in Certificate of Title Volume 8171 Folio 293. The land is 14.9 hectares, zoned PPRZ (Public Park and Recreation Zone);
  - c. Initial term of the lease: Five (5) years;
  - d. Option for further term of lease: Five (5) years
  - e. Commencement date of lease: 1 July 2025
  - f. Annual rental: Community rental \$104 plus GST per annum; and
  - g. Specified purpose/use of the land: Motorcycle track and motorcycle club
2. Community engagement activity will be conducted through Council's budget process.



## 5a. Targeted performance indicators

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

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

### Targeted performance indicators - Service

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend +/-
						2026/27	2027/28	2028/29	
<b>Governance</b>									
<b>Consultation and engagement</b> (Council decisions made and implemented with community input)	<b>Satisfaction with community consultation and engagement</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	47	46	47	48	49	49	+
<b>Roads</b>									
<b>Condition</b> (sealed local roads are maintained at the adopted condition standard)	<b>Sealed local roads below the intervention level</b> Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	99.80%	95.00%	95.00%	95.00%	95.00%	95.00%	o
<b>Statutory planning</b>									
<b>Service standard</b> (planning application processing and decisions are in accordance with legislative requirements)	<b>Planning applications decided within the relevant required time</b> Number of planning application decisions made within the relevant required time / Number of planning application decisions made	3	32.20%	42.00%	42.00%	42.00%	42.00%	42.00%	o
<b>Waste management</b>									
<b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<b>Kerbside collection waste diverted from landfill</b> Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	52.60%	50.00%	50.00%	50.00%	50.00%	50.00%	o

## Targeted performance indicators - Financial

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
						2026/27	2027/28	2028/29	+/o/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities	5	1.88	1.46	1.58	1.65	1.96	2.14	+
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation	6	2.00	2.96	1.60	1.73	1.28	1.37	o
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	7	73.31%	66.48%	65.81%	65.45%	65.31%	65.48%	o
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	8	\$4,413	\$3,778	\$3,636	\$3,657	\$3,729	\$3,811	o

## 5b. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	2026/27	Projections 2027/28	2028/29	Trend +/-
<b>Operating position</b>									
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	(30.29%)	0.75%	8.51%	10.30%	10.59%	10.23%	+
<b>Liquidity</b>									
<b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> Unrestricted cash / current liabilities	10	43.05%	11.14%	16.24%	13.67%	27.04%	27.32%	+
<b>Obligations</b>									
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings compared to rates</b> Interest bearing loans and borrowings / rate revenue	11	16.39%	20.06%	16.92%	14.09%	11.33%	8.67%	+
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to rates</b> Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2.14%	2.40%	2.83%	2.76%	2.69%	2.62%	+
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue		23.96%	27.03%	23.48%	20.88%	18.24%	15.75%	+
<b>Stability</b>									
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> Rate revenue / CIV of rateable properties in the municipal district	12	0.29%	0.29%	0.29%	0.30%	0.31%	0.32%	o
<b>Efficiency</b>									
<b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average rate per property assessment</b> General rates and municipal charges / no. of property assessments	13	\$2,494	\$2,544	\$2,629	\$2,683	\$2,738	\$2,794	+
<b>Sustainability Capacity</b>									

### 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

## 6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2025/26.

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

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Assets</b>							
Unused Road Opening Application Fee	Per Application	Taxable	\$ 811.55	\$ 835.55	\$ 24.00	3%	Non - Statutory
<b>Building &amp; Planning Compliance</b>							
Building Permit Document Search / Certificate Fees **Provision of Copies **	Per Application	Taxable	\$ 176.90	\$ 182.20	\$ 5.30	3%	Non - Statutory
Farm Shed Permit Exemptions	Per Application	Taxable	\$ 331.90	\$ 341.80	\$ 9.90	3%	Non - Statutory
Place of public entertainment occupancy permit	Per Application	Taxable	\$ 772.60	\$ 795.80	\$ 23.20	3%	Non - Statutory
Building and Planning Infringements	Each	Non-Taxable	\$ 987.95	\$ 987.95	\$ -	0%	Statutory
Building Approval Lodgement - Commercial	Per Applicant	Non-Taxable	\$ 134.40	\$ 134.40	\$ -	0%	Statutory
Building Approval Lodgement - Residential	Per Application	Non-Taxable	\$ 134.40	\$ 134.40	\$ -	0%	Statutory
Building/Property Information Requests	Per Application	Non-Taxable	\$ 52.10	\$ 52.10	\$ -	0%	Statutory
Information search fee to determine construction date of swimming pool/spa	Per Application	Non-Taxable	\$ 52.10	\$ 52.10	\$ -	0%	Statutory
Lodgement of a certificate of pool/spa barrier non-compliance	Per Application	Non-Taxable	\$ 397.80	\$ 397.80	\$ -	0%	Statutory
Lodgement of certificate of pool/spa barrier compliance	Per Application	Non-Taxable	\$ 22.60	\$ 22.60	\$ -	0%	Statutory
Pool/spa combined rego + search fee	Per Application	Non-Taxable	\$ 87.30	\$ 87.30	\$ -	0%	Statutory
Registration of private swimming pool or spa	Per Application	Non-Taxable	\$ 35.20	\$ 35.20	\$ -	0%	Statutory
Report & Consent (Easement)	Per Application	Non-Taxable	\$ 320.30	\$ 320.30	\$ -	0%	Statutory
Report & Consent (General)	Per Application	Non-Taxable	\$ 448.30	\$ 448.30	\$ -	0%	Statutory
Report & Consent (reg 116 Protection of Public)	Each	Non-Taxable	\$ 325.00	\$ 325.00	\$ -	0%	Statutory
Section 29A demolition report and consent	Each	Non-Taxable	\$ 93.90	\$ 93.90	\$ -	0%	Statutory
Stormwater information Request	Per Application	Non-Taxable	\$ 231.40	\$ 231.40	\$ -	0%	Statutory
<b>Coal Creek</b>							
Coal Creek School Package	Each	Taxable	\$ 12.00	\$ 13.00	\$ 1.00	8%	Non - Statutory
Corporate Event Venue Hire	Each	Taxable	\$ 3,000.00	\$ 3,000.00	\$ -	0%	Non - Statutory
Meeting Room Hire - per hour - Commerical user (capped at 8hrs per day)	Each	Taxable	\$ -	\$ 10.00	\$ 10.00		Non - Statutory
Meeting Room Hire - per hour - Rebated organisation (capped at 8hrs per day)	Each	Taxable	\$ -	\$ 8.00	\$ 8.00		Non - Statutory
School Group Administration Fee	Each	Taxable	\$ 32.50	\$ 35.00	\$ 2.50	8%	Non - Statutory
Train Rides	Each	Taxable	\$ 8.00	\$ 8.25	\$ 0.25	3%	Non - Statutory
Venue Hire-General	Each	Taxable	\$ 475.00	\$ 490.00	\$ 15.00	3%	Non - Statutory
Wedding Venue Hire	Each	Taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0%	Non - Statutory
<b>Corporate Planning and Council Business</b>							
Non Voters - VEC Infringements (50% of one penalty unit) To be updated once notified and gazetted	Per Infringement	Non-Taxable	\$ 99.00	\$ 99.00	\$ -	0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	

#### Design and Service Management

Asset Protection Permit	Each	Non-Taxable	\$ -	\$ 300.00	\$ 300.00		Non - Statutory
Road Reserve Activity Permit (Road RAP)	Each	Non-Taxable	\$ 104.25	\$ 110.00	\$ 5.75	6%	Non - Statutory
Plan Checking (Up to 0.75% per job)	Each	Non-Taxable	\$ 23,355.00	\$ 24,055.65	\$ 700.65	3%	Statutory
Supervision Fees (Up to 2.50% per job)	Each	Non-Taxable	\$ 55,560.00	\$ 57,226.80	\$ 1,666.80	3%	Statutory

#### Engineering and Projects Management

Commercial - Bond (Refundable) - Korumburra Hub - no alcohol	Per Booking	Taxable	\$ 300.00	\$ 250.00	\$ (50.00)	(17%)	Non - Statutory
Commercial - Bond (Refundable) - Korumburra Hub - with alcohol	Per Booking	Taxable	\$ 800.00	\$ 800.00	\$ -	0%	Non - Statutory
Commercial - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 239.60	\$ 250.00	\$ 10.40	4%	Non - Statutory
Commercial - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0%	Non - Statutory
Commercial - Korumburra Hub - Class Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non - Statutory
Commercial - Korumburra Hub - Class Room 3 (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non - Statutory
Commercial - Korumburra Hub - Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non - Statutory
Commercial - Korumburra Hub - Large Multi-Use Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non - Statutory
Commercial - Korumburra Hub - Larger Class Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 16.00	\$ 16.00	\$ -	0%	Non - Statutory
Commercial - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 26.65	\$ 25.00	\$ (1.65)	(6%)	Non - Statutory
Commercial - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 16.00	\$ 20.00	\$ 4.00	25%	Non - Statutory
Commercial - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 29.80	\$ 35.00	\$ 5.20	17%	Non - Statutory
Commercial - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 26.65	\$ 30.00	\$ 3.35	13%	Non - Statutory
Commercial - Leongatha Memorial Hall Only Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 101.20	\$ 100.00	\$ (1.20)	(1%)	Non - Statutory
Commercial - Leongatha Memorial Hall Only Hire 7 Days	Per Booking	Taxable	\$ 2,622.50	\$ 2,650.00	\$ 27.50	1%	Non - Statutory
Commercial - Leongatha Memorial Hall Whole Complex Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 138.40	\$ 140.00	\$ 1.60	1%	Non - Statutory
Commercial - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 3,465.75	\$ 3,500.00	\$ 34.25	1%	Non - Statutory
Commercial - Leongatha Memorial Hall: additional cost for use of kitchen with hall hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 24.50	\$ 25.00	\$ 0.50	2%	Non - Statutory
Rebated Organisations - Bond (Refundable) - Korumburra Hub - no alcohol	Per Booking	Taxable	\$ 150.00	\$ 150.00	\$ -	0%	Non - Statutory
Rebated Organisations - Bond (Refundable) - Korumburra Hub - with alcohol	Per Booking	Taxable	\$ 400.00	\$ 400.00	\$ -	0%	Non - Statutory
Rebated Organisations - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 101.20	\$ 100.00	\$ (1.20)	(1%)	Non - Statutory
Rebated Organisations - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0%	Non - Statutory
Rebated Organisations - Korumburra Hub - Class Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non - Statutory
Rebated Organisations - Korumburra Hub - Class Room 3 (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non - Statutory
Rebated Organisations - Korumburra Hub - Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non - Statutory
Rebated Organisations - Korumburra Hub - Large Multi-Use Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.00	\$ 15.00	\$ -	0%	Non - Statutory
Rebated Organisations - Korumburra Hub - Larger Class Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 8.00	\$ 8.00	\$ -	0%	Non - Statutory
Rebated Organisations - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 8.00	\$ 10.00	\$ 2.00	25%	Non - Statutory
Rebated Organisations - Leongatha Memorial Hall - additional cost for use of kitchen with hall hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 8.00	\$ 10.00	\$ 2.00	25%	Non - Statutory
Rebated Organisations - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.35	\$ 8.00	\$ 2.65	50%	Non - Statutory



Description of Fees and Charges	Unit of Measure	GST Status	Fee Inc GST	Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Rebated Organisations - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 12.25	\$ 15.00	\$ 2.75	22%	Non - Statutory
Rebated Organisations - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 8.00	\$ 10.00	\$ 2.00	25%	Non - Statutory
Rebated Organisations - Leongatha Memorial Hall only Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 40.30	\$ 40.00	\$ (0.30)	(1%)	Non - Statutory
Rebated Organisations - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 851.80	\$ 900.00	\$ 48.20	6%	Non - Statutory
Rebated Organisations - Leongatha Memorial Hall only Hire 7 Days	Per Booking	Taxable	\$ -	\$ 600.00	\$ 600.00		Non - Statutory
<b>Environmental Health</b>							
Additional Temporary or Mobile Food Premises Fee (associated fixed)	Per Permit	Non-Taxable	\$ 134.05	\$ 138.00	\$ 3.95	3%	Non - Statutory
Aquatic Facility Registration	Each	Non-Taxable	\$ -	\$ 250.00	\$ 250.00		Non - Statutory
Assessment of Land Capability Assessment	Per Request	Taxable	\$ 621.40	\$ 640.00	\$ 18.60	3%	Non - Statutory
Class 2 - Sporting Club Registration	Each	Non-Taxable	\$ 342.50	\$ 353.00	\$ 10.50	3%	Non - Statutory
Class 3 - Sporting Club Registration	Each	Non-Taxable	\$ 217.45	\$ 224.00	\$ 6.55	3%	Non - Statutory
Initial Fee - Beauty (BEAUTY)	Each	Non-Taxable	\$ -	\$ 320.00	\$ 320.00		Non - Statutory
Initial Fee - Class 1	Each	Non-Taxable	\$ 1,382.50	\$ 1,425.00	\$ 42.50	3%	Non - Statutory
Initial Fee - Class 2	Each	Non-Taxable	\$ 1,109.85	\$ 1,143.00	\$ 33.15	3%	Non - Statutory
Initial Fee - Class 3	Each	Non-Taxable	\$ 645.60	\$ 664.70	\$ 19.10	3%	Non - Statutory
Initial Fee - Class 3A	Each	Non-Taxable	\$ 326.75	\$ 336.40	\$ 9.65	3%	Non - Statutory
Initial Fee - Prescribed Accommodation	Each	Non-Taxable	\$ -	\$ 340.00	\$ 340.00		Non - Statutory
Initial Fee - Skin Penetration (SKIN)	Each	Non-Taxable	\$ -	\$ 320.00	\$ 320.00		Non - Statutory
Ongoing Registration - Hairdressing	Each	Non-Taxable	\$ -	\$ 320.00	\$ 320.00		Non - Statutory
Renewal Fee - Beauty (BEAUTY)	Per Permit	Non-Taxable	\$ 235.50	\$ 242.45	\$ 6.95	3%	Non - Statutory
Renewal Fee - Class 1	Per Permit	Non-Taxable	\$ 855.20	\$ 880.50	\$ 25.30	3%	Non - Statutory
Renewal Fee - Class 2	Per Permit	Non-Taxable	\$ 685.00	\$ 705.25	\$ 20.25	3%	Non - Statutory
Renewal Fee - Class 3	Per Permit	Non-Taxable	\$ 436.00	\$ 448.90	\$ 12.90	3%	Non - Statutory
Renewal Fee - Class 3A	Each	Non-Taxable	\$ 224.20	\$ 231.00	\$ 6.80	3%	Non - Statutory
Renewal Fee - Prescribed Accommodation	Each	Non-Taxable	\$ -	\$ 230.00	\$ 230.00		Non - Statutory
Renewal Fee - Skin Penetration (SKIN)	Per Permit	Non-Taxable	\$ 304.20	\$ 313.20	\$ 9.00	3%	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	\$ 242.25	\$ 250.00	\$ 7.75	3%	Non - Statutory
Request for copies of plans for septic.	Per Copy	Taxable	\$ 92.40	\$ 95.00	\$ 2.60	3%	Non - Statutory
Request for Inspection and Report - Food and Health (50% of registration fee)	Per Applicant	Taxable	\$ -	\$ -	\$ -		Non - Statutory
Transfer of Registrations (50% of registration fee)	Per Transfer	Non-Taxable	\$ -	\$ -	\$ -		Non - Statutory
Caravan Parks - Residential Tenancies Act	Per Site	Non-Taxable	\$ -	\$ -	\$ -		Statutory
OMWS Permit Renewal	Per Permit	Non-Taxable	\$ 135.70	\$ 135.70	\$ -	0%	Statutory
OMWS Permit Transfer	Per Permit	Non-Taxable	\$ 162.15	\$ 162.15	\$ -	0%	Statutory
Permit Amendment	Per Permit	Non-Taxable	\$ 169.50	\$ 169.50	\$ -	0%	Statutory
Permit to alter a septic tank - Minor Works	Per Permit	Non-Taxable	\$ 608.30	\$ 608.30	\$ -	0%	Statutory
Permit to alter a septic tank system - Major Works	Per Permit	Non-Taxable	\$ 798.20	\$ 798.20	\$ -	0%	Statutory
Permit to Install a septic tank	Per Permit	Non-Taxable	\$ 798.20	\$ 798.20	\$ -	0%	Statutory
Report & Consent (Septic)	Per Permit	Non-Taxable	\$ 299.85	\$ 299.85	\$ -	0%	Statutory
<b>Environmental Services</b>							
Electric Vehicle Charger per kilowatt hour (kWh)	Each	Taxable	\$ 0.40	\$ 0.57	\$ 0.17	43%	Non - Statutory
<b>Hard Waste Collections</b>							
Hard Waste Collection - Pensioner	Each	Taxable	\$ 56.00	\$ 58.00	\$ 2.00	4%	Non - Statutory
Hard Waste Collection - Regular	Each	Taxable	\$ 157.00	\$ 162.00	\$ 5.00	3%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	Fee Inc GST	Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Immunisation</b>							
Diphtheria, Tetanus, Pertussis	Per Dose	Non-Taxable	\$ 50.00	\$ 55.00	\$ 5.00	10%	Non - Statutory
Flu	Per Dose	Non-Taxable	\$ 25.00	\$ 28.00	\$ 3.00	12%	Non - Statutory
Hep A Adult	Per Dose	Non-Taxable	\$ 80.00	\$ 85.00	\$ 5.00	6%	Non - Statutory
Hep A Hep B	Per Dose	Non-Taxable	\$ 85.00	\$ 88.00	\$ 3.00	4%	Non - Statutory
Hep A Paediatric	Per Dose	Non-Taxable	\$ 55.00	\$ 60.00	\$ 5.00	9%	Non - Statutory
Hep B Adult	Per Dose	Non-Taxable	\$ 35.00	\$ 38.00	\$ 3.00	9%	Non - Statutory
Hep B Paediatric	Per Dose	Non-Taxable	\$ 21.00	\$ 25.00	\$ 4.00	19%	Non - Statutory
HPV	Per Dose	Non-Taxable	\$ -	\$ 240.00	\$ 240.00		Non - Statutory
MenACWY or MenB	Per Dose	Non-Taxable	\$ 85.00	\$ 95.00	\$ 10.00	12%	Non - Statutory
MMR	Per Dose	Non-Taxable	\$ -	\$ 65.00	\$ 65.00		Non - Statutory
Monkey Pox	Per Dose	Non-Taxable	\$ -	\$ 20.00	\$ 20.00		Non - Statutory
Pneumococcal	Per Dose	Non-Taxable	\$ -	\$ 150.00	\$ 150.00		Non - Statutory
Polio	Per Dose	Non-Taxable	\$ -	\$ 55.00	\$ 55.00		Non - Statutory
RSV	Per Dose	Non-Taxable	\$ -	\$ 320.00	\$ 320.00		Non - Statutory
Shingles (Herpes Zoster)	Per Dose	Non-Taxable	\$ -	\$ 315.00	\$ 315.00		Non - Statutory
Varicella	Per Dose	Non-Taxable	\$ 85.00	\$ 88.00	\$ 3.00	4%	Non - Statutory
<b>Landfills</b>							
Asbestos	Per Tonne	Taxable	\$ 208.00	\$ 215.00	\$ 7.00	3%	Non - Statutory
Commercial Waste by weight	Per Tonne	Taxable	\$ 296.00	\$ 348.00	\$ 52.00	18%	Non - Statutory
Concrete	Per Tonne	Taxable	\$ 96.50	\$ 99.50	\$ 3.00	3%	Non - Statutory
Disposal of Clean Fill	Per Tonne	Taxable	\$ 296.00	\$ 348.00	\$ 52.00	18%	Non - Statutory
Prescribed Waste	Per Tonne	Taxable	\$ 358.00	\$ 421.00	\$ 63.00	18%	Non - Statutory
<b>Local Laws</b>							
Access Records	Per Record	Taxable	\$ 18.90	\$ 20.00	\$ 1.10	6%	Non - Statutory
Cat adoption from pound	Each	Taxable	\$ 150.00	\$ 200.00	\$ 50.00	33%	Non - Statutory
Cat trap non-return or damage fee	Each	Taxable	\$ -	\$ 200.00	\$ 200.00		Non - Statutory
CI10(1) Damaging or defacing a municipal place (damage, deface, interfere)	Per Permit	Taxable	\$ 140.00	\$ 145.00	\$ 5.00	4%	Non - Statutory
CI10(2) Damaging or defacing a municipal place (fence or occupy)	Per Permit	Taxable	\$ 140.00	\$ 145.00	\$ 5.00	4%	Non - Statutory
CI11(1) Tree protection in a municipal place	Per Permit	Taxable	\$ 140.00	\$ 145.00	\$ 5.00	4%	Non - Statutory
CI13(1) Obstructions in a municipal place	Per Permit	Taxable	\$ -	\$ 145.00	\$ 145.00		Non - Statutory
CI15(1) Camping in a municipal place	Per Permit	Taxable	\$ -	\$ 145.00	\$ 145.00		Non - Statutory
CI16(1) Circuses, carnivals, fairs and events	Per Permit	Taxable	\$ 140.00	\$ 145.00	\$ 5.00	4%	Non - Statutory
CI17(1) Street festivals and processions	Per Permit	Taxable	\$ 140.00	\$ 145.00	\$ 5.00	4%	Non - Statutory
CI18(1) Commercial filming	Per Permit	Taxable	\$ 140.00	\$ 145.00	\$ 5.00	4%	Non - Statutory
CI20(1) Heavy or long vehicle on road	Per Permit	Taxable	\$ -	\$ 145.00	\$ 145.00		Non - Statutory
CI24(1) Horse riding where permit required	Per Permit	Taxable	\$ -	\$ 145.00	\$ 145.00		Non - Statutory
CI25(1) Alcohol on a road	Per Permit	Taxable	\$ -	\$ 145.00	\$ 145.00		Non - Statutory
CI25(2) Alcohol in municipal place at night	Per Permit	Taxable	\$ -	\$ 145.00	\$ 145.00		Non - Statutory
CI27(1) Roadside trading in a municipal place	Per Permit	Taxable	\$ 1,245.00	\$ 1,282.00	\$ 37.00	3%	Non - Statutory
CI27(2) Busking in a municipal place	Per Permit	Taxable	\$ -	\$ 75.00	\$ 75.00		Non - Statutory
CI28(1) Trading - Display of Goods	Per Square Metre	Non-Taxable	\$ 140.00	\$ 75.00	\$ (65.00)	(46%)	Non - Statutory
CI29(1) Trading - Advertising sign (not for profit organisation)	Per Permit	Non-Taxable	\$ -	\$ -	\$ -		Non - Statutory
CI29(1) Trading - Advertising sign (real estate signage on road or municipal place)	Per Permit	Taxable	\$ -	\$ 290.00	\$ 290.00		Non - Statutory
CI29(1) Trading Advertising sign	Per Permit	Non-Taxable	\$ 72.00	\$ 75.00	\$ 3.00	4%	Non - Statutory
CI30(1) Trading - Outdoor Dining	Per Square Metre	Non-Taxable	\$ 140.00	\$ 75.00	\$ (65.00)	(46%)	Non - Statutory
CI31(1) Collections (door-to-door)	Per Permit	Taxable	\$ 550.00	\$ 567.00	\$ 17.00	3%	Non - Statutory
CI31(1) Collections (door-to-door) - (not for profit organisation)	Per Permit	Taxable	\$ -	\$ -	\$ -		Non - Statutory
CI31(1) Collections road or municipal place (street stall, raffle, appeal)	Per Permit	Taxable	\$ -	\$ 145.00	\$ 145.00		Non - Statutory
CI31(1) Collections road or municipal place (street stall, raffle, appeal) (not for profit organisation)	Per Permit	Taxable	\$ -	\$ -	\$ -		Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	Fee Inc GST	Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
CI37(1) Heavy or long vehicle on private property	Per Permit	Taxable	\$ -	\$ 145.00	\$ 145.00		Non - Statutory
CI38(2) Recreational vehicle on private property	Per Permit	Taxable	\$ -	\$ 145.00	\$ 145.00		Non - Statutory
CI39(2) Camping on private property	Per Permit	Taxable	\$ 280.00	\$ 290.00	\$ 10.00	4%	Non - Statutory
CI40(1) Animal keeping (excess domestic or livestock)	Per Permit	Non-Taxable	\$ 65.00	\$ 75.00	\$ 10.00	15%	Non - Statutory
CI44(2) Droving of Livestock (where unable to comply with Manual)	Per Permit	Non-Taxable	\$ 290.00	\$ 290.00	\$ -	0%	Non - Statutory
CI44(2) Grazing of Livestock	Per Permit	Non-Taxable	\$ 280.00	\$ 290.00	\$ 10.00	4%	Non - Statutory
CI44(3) Installation of Stock Crossing signage	Per Permit	Taxable	\$ -	\$ 145.00	\$ 145.00		Non - Statutory
CI47(1) Open air burning on private property (where permit is required)	Per Permit	Taxable	\$ 72.00	\$ 75.00	\$ 3.00	4%	Non - Statutory
CI48(1) Open air burning in municipal place	Per Permit	Taxable	\$ -	\$ 145.00	\$ 145.00		Non - Statutory
Complusory works administration charge	Each	Taxable	\$ 135.00	\$ 139.00	\$ 4.00	3%	Non - Statutory
Daily Care Cat	Per Animal	Taxable	\$ -	\$ 12.00	\$ 12.00		Non - Statutory
Daily Care Dog	Per Animal Per Day	Taxable	\$ 17.00	\$ 18.00	\$ 1.00	6%	Non - Statutory
Daily Care Livestock	Per Animal Per Day	Taxable	\$ 19.00	\$ 20.00	\$ 1.00	5%	Non - Statutory
Daily Care Small Animal	Per Animal	Taxable	\$ 17.00	\$ 18.00	\$ 1.00	6%	Non - Statutory
Dog adoption from pound	Each	Taxable	\$ 350.00	\$ 400.00	\$ 50.00	14%	Non - Statutory
Dog and Cat registration - animal purchased through recognised rehoming organisation (initial registration period)	Per Animal	Taxable	\$ -	\$ -	\$ -		Non - Statutory
Dog and Cat Registration - Full Fee	Per Animal	Non-Taxable	\$ -	\$ 186.00	\$ 186.00		Non - Statutory
Dog and Cat registration - Reduced Fee (pension rate)	Per Animal	Non-Taxable	\$ -	\$ 31.00	\$ 31.00		Non - Statutory
Dog and Cat Registration - Renewal POT Full Fee	Per Animal	Non-Taxable	\$ 180.00	\$ 180.00	\$ -	0%	Non - Statutory
Dog and Cat registration - Renewal POT Reduced Fee (pension rate)	Per Animal	Non-Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non - Statutory
Dog and Cat registration - transfer of current registration from other Victorian municipality	Per Animal	Taxable	\$ -	\$ -	\$ -		Non - Statutory
Dog and Cat Registration - Under Foster Care (First year/initial)	Per Animal	Non-Taxable	\$ 8.00	\$ 9.00	\$ 1.00	13%	Non - Statutory
Dog registration - dogs under the age of 12 months	Per Animal	Taxable	\$ -	\$ 62.00	\$ 62.00		Non - Statutory
Dog registration - dogs under the age of 12 months (pension)	Per Animal	Taxable	\$ -	\$ 31.00	\$ 31.00		Non - Statutory
Dog registration for restricted breed, dangerous or menacing (RDM)	Per Animal	Non-Taxable	\$ 360.00	\$ 371.00	\$ 11.00	3%	Non - Statutory
Dogs and Cat Registration - Full Fee (pension rate)	Per Animal	Non-Taxable	\$ -	\$ 93.00	\$ 93.00		Non - Statutory
Dogs and Cat Registration - Reduced Fee	Per Animal	Non-Taxable	\$ -	\$ 62.00	\$ 62.00		Non - Statutory
Dogs and Cat Registration - Renewal POT Full Fee (pension rate)	Per Animal	Non-Taxable	\$ 90.00	\$ 90.00	\$ -	0%	Non - Statutory
Dogs and Cat Registration - Renewal POT Reduced Fee	Per Animal	Non-Taxable	\$ 60.00	\$ 60.00	\$ -	0%	Non - Statutory
Domestic Animal Business registration application (includes first year)	Each	Taxable	\$ -	\$ 500.00	\$ 500.00		Non - Statutory
Domestic Animal Business registration renewal	Each	Non-Taxable	\$ 350.00	\$ 361.00	\$ 11.00	3%	Non - Statutory
Foster Carer Registration	Per Animal	Non-Taxable	\$ -	\$ -	\$ -		Non - Statutory
General Local Law Permit	Per Permit	Non-Taxable	\$ 140.00	\$ 145.00	\$ 5.00	4%	Non - Statutory
General Local Law permit application fee	Per Application	Taxable	\$ -	\$ 35.00	\$ 35.00		Non - Statutory
Impounded item release	Each	Taxable	\$ 165.00	\$ 170.00	\$ 5.00	3%	Non - Statutory
Impounded vehicle daily storage fee	Per Day	Taxable	\$ 20.00	\$ 21.00	\$ 1.00	5%	Non - Statutory
Impounded vehicle release (plus towing fee)	Each	Taxable	\$ 260.00	\$ 270.00	\$ 10.00	4%	Non - Statutory
Impounded vehicle towing fee	Each	Taxable	\$ -	\$ 250.00	\$ 250.00		Non - Statutory
Livestock (First animal) - Release fee + contractor fee	Each	Taxable	\$ 165.00	\$ 170.00	\$ 5.00	3%	Non - Statutory
Livestock (Subsequent animals) - Release Fee + Contractor Fee	Each	Taxable	\$ 9.00	\$ 10.00	\$ 1.00	11%	Non - Statutory
Livestock tagging fee	Per Animal	Taxable	\$ -	\$ 15.00	\$ 15.00		Non - Statutory
Microchipping of dog or cat	Per Animal	Taxable	\$ -	\$ 80.00	\$ 80.00		Non - Statutory
Microchipping of dog or cat (pension)	Per Animal	Taxable	\$ -	\$ 40.00	\$ 40.00		Non - Statutory
Microchipping of dog or cat (reduced rate)	Per Animal	Taxable	\$ -	\$ 20.00	\$ 20.00		Non - Statutory
Pound release cats - first offence	Per Animal	Taxable	\$ -	\$ 58.00	\$ 58.00		Non - Statutory
Pound release cats - subsequent offences	Per Animal	Taxable	\$ -	\$ 93.00	\$ 93.00		Non - Statutory
Pound release dogs - first offence	Per Animal	Taxable	\$ 112.00	\$ 116.00	\$ 4.00	4%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	Fee Inc GST	Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Pound release dogs - subsequent offences	Per Animal	Taxable	\$ 180.00	\$ 186.00	\$ 6.00	3%	Non - Statutory
Urgent processing fee (within 5 business days) + permit fee	Per Permit	Taxable	\$ 35.00	\$ 37.00	\$ 2.00	6%	Non - Statutory
Vic Roads (Stock Control on Declared Roads)	Each	Taxable	\$ 850.00	\$ 876.00	\$ 26.00	3%	Non - Statutory
Dog registration - assistance dog	Per Animal	Non-Taxable	\$ -	\$ -	\$ -		Statutory
Dog registration - government dog	Per Animal	Non-Taxable	\$ -	\$ -	\$ -		Statutory
Dog registration - guide dog (seeing/hearing)	Per Animal	Non-Taxable	\$ -	\$ -	\$ -		Statutory
Fire Fines - 10 penalty units	Per Infringement	Non-Taxable	\$ 1,923.00	\$ 1,923.00	\$ -	0%	Statutory
Infringement - Dog at large (daytime) - 1.5 penalty units	Per Infringement	Non-Taxable	\$ 288.00	\$ 288.00	\$ -	0%	Statutory
Infringement - Dog at large (night times) - 2 penalty units	Per Infringement	Non-Taxable	\$ 385.00	\$ 385.00	\$ -	0%	Statutory
Infringement - Fail to register - 2 penalty units	Per Infringement	Non-Taxable	\$ 385.00	\$ 385.00	\$ -	0%	Statutory
Infringement - No Standing / Disabled Parking - 1 penalty units	Per Infringement	Non-Taxable	\$ 192.00	\$ 192.00	\$ -	0%	Statutory
Infringement - No tag displayed - 0.5 penalty units	Per Infringement	Non-Taxable	\$ 96.00	\$ 96.00	\$ -	0%	Statutory
Infringement - Overtime Parking - 0.5 penalty units	Per Infringement	Non-Taxable	\$ 96.00	\$ 96.00	\$ -	0%	Statutory
Infringement - Permit Zone - 0.6 penalty units	Per Infringement	Non-Taxable	\$ 115.00	\$ 115.00	\$ -	0%	Statutory
Local Law Infringement - 2 Local Government Act penalty units	Per Infringement	Non-Taxable	\$ 385.00	\$ 385.00	\$ -	0%	Statutory
Local Law Infringement - 5 Local Government Act penalty units	Per Infringement	Non-Taxable	\$ 962.00	\$ 962.00	\$ -	0%	Statutory
<b>Operational Support</b>							
No Spray Registration - C95 Roadside Weed and Vegetation Spraying Policy	Each	Taxable	\$ -	\$ 159.50	\$ 159.50		Non - Statutory
<b>Parks and Gardens Operations</b>							
Mossvale Park - Event Wedding Funeral	Each	Taxable	\$ -	\$ 1,000.00	\$ 1,000.00		Non - Statutory
Mossvale Park Event - Commercial - Electricity	Each	Taxable	\$ 112.15	\$ 115.00	\$ 2.85	3%	Non - Statutory
Mossvale Park Event - Commercial - Parking Area Behind Sound Shell	Each	Taxable	\$ 224.35	\$ 231.00	\$ 6.65	3%	Non - Statutory
Mossvale Park Event - Commercial - Sound Shell (fit out of sides)	Each	Taxable	\$ 448.50	\$ 462.00	\$ 13.50	3%	Non - Statutory
Mossvale Park Event - Commercial (market / event that makes profit)	Each	Taxable	\$ 560.65	\$ 1,500.00	\$ 939.35	168%	Non - Statutory
Mossvale Park Event - Commercial (market / event that makes profit) - Bond	Each	Non-Taxable	\$ -	\$ 500.00	\$ 500.00		Non - Statutory
Mossvale Park Event - Non Commercial - Electricity	Each	Taxable	\$ 56.05	\$ 58.00	\$ 1.95	3%	Non - Statutory
Mossvale Park Event - Non Commercial - Parking Area Behind Sound Shell	Each	Taxable	\$ 112.15	\$ 116.00	\$ 3.85	3%	Non - Statutory
Mossvale Park Event - Non Commercial - Sound Shell (fit out of sides)	Each	Taxable	\$ 224.30	\$ 231.00	\$ 6.70	3%	Non - Statutory
Mossvale Park Event - Non Commercial (free community event).	Each	Taxable	\$ -	\$ -	\$ -		Non - Statutory
<b>Procurement and Risk</b>							
Public Liability Insurance Cover – Community Event Exhibitor / Vendor	Per Item	Non-Taxable	\$ 27.00	\$ 27.00	\$ -	0%	Non - Statutory
Public Liability Insurance Cover – Venue Hire	Per Item	Non-Taxable	\$ 27.00	\$ 27.00	\$ -	0%	Non - Statutory
<b>Property and Revenue</b>							
Land Information Certificates (1.82 fee units)	Per Request	Non-Taxable	\$ 29.70	\$ 29.70	\$ -	0%	Statutory
<b>Recreation</b>							
Outdoor Swimming Pool - Adult Entry	Per Entry	Taxable	\$ 6.50	\$ 6.70	\$ 0.20	3%	Non - Statutory
Outdoor Swimming Pool - Child Entry	Per Entry	Taxable	\$ 5.25	\$ 5.40	\$ 0.15	3%	Non - Statutory
Outdoor Swimming Pool - Concession Entry	Each	Taxable	\$ 5.25	\$ 5.40	\$ 0.15	3%	Non - Statutory
Outdoor Swimming Pool - Daily Family Entry	Per Entry	Taxable	\$ 21.00	\$ 22.00	\$ 1.00	5%	Non - Statutory
Outdoor Swimming Pool - Daily Family Entry Concession	Each	Taxable	\$ 18.50	\$ 19.00	\$ 0.50	3%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee	2025/26 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Outdoor Swimming Pool - Family Season Ticket	Per Applicant	Taxable	\$ 190.00	\$ 196.00	\$ 6.00	3%	Non - Statutory
Outdoor Swimming Pool - Family Season Ticket Concession	Each	Taxable	\$ 150.00	\$ 155.00	\$ 5.00	3%	Non - Statutory
Outdoor Swimming Pool - School Single Entry	Per Entry	Taxable	\$ 5.30	\$ 5.45	\$ 0.15	3%	Non - Statutory
Outdoor Swimming Pool - Season Ticket Child	Per Entry	Taxable	\$ 84.00	\$ 87.00	\$ 3.00	4%	Non - Statutory
Outdoor Swimming Pool - Season Ticket Child concession	Each	Taxable	\$ 64.00	\$ 66.00	\$ 2.00	3%	Non - Statutory
Outdoor Swimming Pool - Single Season Ticket	Per Applicant	Taxable	\$ 105.00	\$ 108.00	\$ 3.00	3%	Non - Statutory
Outdoor Swimming Pool - Single Season Ticket concession	Each	Taxable	\$ 84.00	\$ 87.00	\$ 3.00	4%	Non - Statutory
Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non - Statutory
SPLASH - Aquatic Education Aquasafe Membership Fortnightly Fee (Family)	Per Applicant	Taxable	\$ 29.35	\$ 30.20	\$ 0.85	3%	Non - Statutory
SPLASH - Aquatic Adventure Day - Per participant	Per Applicant	Taxable	\$ 10.30	\$ 10.60	\$ 0.30	3%	Non - Statutory
SPLASH - Aquatic Education Aquasafe Plus Membership Fortnightly Fee	Per Applicant	Taxable	\$ 39.85	\$ 41.00	\$ 1.15	3%	Non - Statutory
SPLASH - Aquatic Education Aquasafe Plus Membership Fortnightly Fee (Family Membership)	Per Applicant	Taxable	\$ 31.50	\$ 32.45	\$ 0.95	3%	Non - Statutory
SPLASH - Aquatic Membership Concession Fee	Each	Taxable	\$ 26.00	\$ 27.00	\$ 1.00	4%	Non - Statutory
SPLASH - Aquatic Membership Fortnightly Fee	Each	Taxable	\$ 32.50	\$ 33.50	\$ 1.00	3%	Non - Statutory
SPLASH - Aquatics (Casual) Adult Rec Swim	Per Entry	Taxable	\$ 7.50	\$ 7.70	\$ 0.20	3%	Non - Statutory
SPLASH - Aquatics (Casual) Child Rec Swim	Per Entry	Taxable	\$ 6.10	\$ 6.30	\$ 0.20	3%	Non - Statutory
SPLASH - Aquatics (Casual) Concession Rec Swim	Per Entry	Taxable	\$ 6.10	\$ 6.30	\$ 0.20	3%	Non - Statutory
SPLASH - Aquatics (Casual) Family Rec Swim	Per Entry	Taxable	\$ 21.00	\$ 21.60	\$ 0.60	3%	Non - Statutory
SPLASH - Aquatics (Casual) Family Rec Swim Concession	Each	Taxable	\$ 18.50	\$ 19.00	\$ 0.50	3%	Non - Statutory
SPLASH - Aquatics (Casual) Spectator	Per Entry	Taxable	\$ 2.00	\$ 2.00	\$ -	0%	Non - Statutory
SPLASH - Children's Programs Facility Rental - Casual Lane Hire	Per Applicant	Taxable	\$ 37.75	\$ 39.00	\$ 1.25	3%	Non - Statutory
SPLASH - Full Centre Membership Concession Family Fortnightly Fee	Each	Taxable	\$ 28.30	\$ 29.20	\$ 0.90	3%	Non - Statutory
SPLASH - Full Centre Membership Concession Fee	Each	Taxable	\$ 38.00	\$ 39.10	\$ 1.10	3%	Non - Statutory
SPLASH - Full Centre Membership Family Fortnightly Fee	Each	Taxable	\$ 38.00	\$ 39.10	\$ 1.10	3%	Non - Statutory
SPLASH - Full Centre Membership Fortnightly Fee	Each	Taxable	\$ 47.20	\$ 48.60	\$ 1.40	3%	Non - Statutory
SPLASH - Group Fitness Aqua Aerobics	Per Applicant	Taxable	\$ 15.75	\$ 16.20	\$ 0.45	3%	Non - Statutory
SPLASH - Group Fitness Aqua Aerobics (Concession)	Per Applicant	Taxable	\$ 12.00	\$ 12.35	\$ 0.35	3%	Non - Statutory
SPLASH - Memberships Aquasafe School Holiday Program Participant Fee	Per Applicant	Taxable	\$ 78.70	\$ 81.00	\$ 2.30	3%	Non - Statutory
SPLASH - Older Adults Programs Aqua Movers	Per Applicant	Taxable	\$ 9.00	\$ 9.30	\$ 0.30	3%	Non - Statutory
SPLASH - Older Adults Programs Disability Access Program	Per Applicant	Taxable	\$ 9.00	\$ 9.30	\$ 0.30	3%	Non - Statutory
SPLASH - Older Adults Programs Strength Training Session	Per Applicant	Taxable	\$ 9.00	\$ 9.30	\$ 0.30	3%	Non - Statutory
SPLASH - Schools - Aquatic Carnival Hire	Per Day	Taxable	\$ 945.00	\$ 975.00	\$ 30.00	3%	Non - Statutory
SPLASH - Schools - Aquatic Full Pool Hire (Sole Use)	Per Hour	Taxable	\$ 136.00	\$ 140.00	\$ 4.00	3%	Non - Statutory
SPLASH - Schools - Aquatic Education (School Instructor)	Per Applicant	Taxable	\$ 5.30	\$ 5.50	\$ 0.20	4%	Non - Statutory
SPLASH - Schools - Aquatic Education (YMCA Teacher)	Per Applicant	Taxable	\$ 9.50	\$ 10.00	\$ 0.50	5%	Non - Statutory
SPLASH - Stadium Basketball Clinic	Per Entry	Taxable	\$ 17.85	\$ 18.40	\$ 0.55	3%	Non - Statutory
SPLASH - Stadium Basketball Rental (Casual User)	Per Hour	Taxable	\$ 2.70	\$ 2.80	\$ 0.10	4%	Non - Statutory
SPLASH - Stadium Basketball Rental (single court)	Per Hour	Taxable	\$ 23.80	\$ 24.50	\$ 0.70	3%	Non - Statutory
SPLASH - Stadium Birthday Parties	Per Applicant	Taxable	\$ 22.00	\$ 22.65	\$ 0.65	3%	Non - Statutory
SPLASH - Stadium Indoor Soccer Team Registration (Senior)	Per Entry	Taxable	\$ 75.50	\$ 77.80	\$ 2.30	3%	Non - Statutory
SPLASH - Stadium Indoor Soccer Team sheet (Senior)	Per Entry	Taxable	\$ 52.50	\$ 54.00	\$ 1.50	3%	Non - Statutory
SPLASH - Stadium Netball Team Registration Fee (Senior)	Per Entry	Taxable	\$ 75.50	\$ 77.80	\$ 2.30	3%	Non - Statutory



Description of Fees and Charges	Unit of Measure	GST Status	Fee Inc GST	Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
SPLASH - Stadium Netball Team sheet Fee (Senior)	Per Entry	Taxable	\$ 52.50	\$ 54.00	\$ 1.50	3%	Non - Statutory
SPLASH - Stadium Netta / Fun Net Clinic	Per Entry	Taxable	\$ 17.40	\$ 17.90	\$ 0.50	3%	Non - Statutory
SPLASH - Stadium Schools Rental (single court)	Per Hour	Taxable	\$ 50.00	\$ 51.50	\$ 1.50	3%	Non - Statutory
SPLASH - Stadium Soccer Clinic	Per Entry	Taxable	\$ 17.85	\$ 18.40	\$ 0.55	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Adult Entry	Per Entry	Taxable	\$ 7.20	\$ 7.40	\$ 0.20	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Child Entry	Per Entry	Taxable	\$ 6.00	\$ 6.20	\$ 0.20	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Concession Entry	Per Applicant	Taxable	\$ 6.00	\$ 6.20	\$ 0.20	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Family Season Ticket	Per Applicant	Taxable	\$ 360.00	\$ 370.00	\$ 10.00	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Family Season Ticket Concession	Per Applicant	Taxable	\$ 300.00	\$ 308.00	\$ 8.00	3%	Non - Statutory
Toora - Outdoor Swimming Pool - School Single Entry	Per Entry	Taxable	\$ 5.25	\$ 5.40	\$ 0.15	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Adult	Per Applicant	Taxable	\$ 198.00	\$ 204.00	\$ 6.00	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Child	Per Applicant	Taxable	\$ 144.00	\$ 149.00	\$ 5.00	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Child Concession	Per Applicant	Taxable	\$ 124.00	\$ 127.00	\$ 3.00	2%	Non - Statutory
Toora - Outdoor Swimming Pool - Single Season Ticket concession	Per Applicant	Taxable	\$ 144.00	\$ 148.00	\$ 4.00	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non - Statutory
Toora - Outdoor Swimming Pool - Weekly Family Ticket	Per Application	Taxable	\$ 87.00	\$ 89.50	\$ 2.50	3%	Non - Statutory
Toora Foster - Outdoor Swimming Pool - Family Season Ticket	Each	Taxable	\$ 495.00	\$ 510.00	\$ 15.00	3%	Non - Statutory
Toora Foster - Outdoor Swimming Pool - Family Season Ticket Concession	Each	Taxable	\$ 405.00	\$ 417.00	\$ 12.00	3%	Non - Statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket Child	Each	Taxable	\$ 205.20	\$ 212.00	\$ 6.80	3%	Non - Statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket Adult	Each	Taxable	\$ 272.70	\$ 280.75	\$ 8.05	3%	Non - Statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket Child Concession	Each	Taxable	\$ 169.20	\$ 175.00	\$ 5.80	3%	Non - Statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket concession	Each	Taxable	\$ 205.20	\$ 212.00	\$ 6.80	3%	Non - Statutory

#### **Risk**

Applicant B&W Photocopying (Amount per A1 page)	Per Page	Non-Taxable	\$ 10.75	\$ 10.75	\$ -	0%	Statutory
Applicant B&W Photocopying (Amount per A3 page)	Per Page	Non-Taxable	\$ 2.00	\$ 2.00	\$ -	0%	Statutory
Applicant B&W Photocopying (Amount per A4 page)	Per Page	Non-Taxable	\$ 0.20	\$ 0.20	\$ -	0%	Statutory
FOI Application Fee	Per Application	Non-Taxable	\$ 32.70	\$ 32.70	\$ -	0%	Statutory
FOI Council Search Fee	Per Hour	Non-Taxable	\$ 24.50	\$ 24.50	\$ -	0%	Statutory
FOI Supervision Search Fee (per 15 minutes)	Per 1/4 hr	Non-Taxable	\$ 6.12	\$ 6.12	\$ -	0%	Statutory

#### **Statutory Planning**

Applications or Requests to respond to written Planning Enquiries	Each	Taxable	\$ 200.00	\$ 205.90	\$ 5.90	3%	Non - Statutory
Notification of an application (cost of each additional letter where more than 10 letters required, no sign, no newspaper)	Each	Taxable	\$ 6.80	\$ 7.00	\$ 0.20	3%	Non - Statutory
Notification of an application (less than 10 letters - does not include cost of sign or newspaper notice)	Each	Taxable	\$ 146.75	\$ 151.10	\$ 4.35	3%	Non - Statutory
Notification of an application (per newspaper notice - some applications may require notices in multiple papers)	Each	Taxable	\$ 353.10	\$ 363.55	\$ 10.45	3%	Non - Statutory
Notification of an application (sign on site)	Each	Taxable	\$ 293.50	\$ 302.20	\$ 8.70	3%	Non - Statutory
Re-checking plans if plans for endorsement are not submitted in line with the condition on the permit	Each	Taxable	\$ 118.05	\$ 121.55	\$ 3.50	3%	Non - Statutory
Request for copies of Planning Permit and Approved Plans	Each	Taxable	\$ 165.10	\$ 170.00	\$ 4.90	3%	Non - Statutory
Request for copies of Planning Permit Applications on Advertising (per page)	Each	Taxable	\$ 1.10	\$ 1.15	\$ 0.05	5%	Non - Statutory



Description of Fees and Charges	Unit of Measure	GST Status	Fee Inc GST	Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Request for copies of Planning Permit or Approved Plans	Each	Taxable	\$ 94.00	\$ 96.80	\$ 2.80	3%	Non - Statutory
Request for extension of time (first request)	Each	Taxable	\$ 323.20	\$ 350.00	\$ 26.80	8%	Non - Statutory
Request for extension of time (second or subsequent request)	Each	Taxable	\$ 587.00	\$ 600.00	\$ 13.00	2%	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	\$ 347.45	\$ 400.00	\$ 52.55	15%	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	\$ 347.45	\$ 400.00	\$ 52.55	15%	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	\$ 347.45	\$ 400.00	\$ 52.55	15%	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	\$ 347.45	\$ 400.00	\$ 52.55	15%	Non - Statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by 10,001 - 100,000	Each	Taxable	\$ 347.45	\$ 400.00	\$ 52.55	15%	Non - Statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by more than 100,000	Each	Taxable	\$ 347.45	\$ 400.00	\$ 52.55	15%	Non - Statutory
Secondary Consent (subdivision)	Each	Taxable	\$ 347.45	\$ 400.00	\$ 52.55	15%	Non - Statutory
Title Search Statement Only - Does not include Copies of Plans Transfers, Mortgages, Agreements or Dealing Nos or other Instrument Search	Each	Taxable	\$ 21.05	\$ 21.65	\$ 0.60	3%	Non - Statutory
Title Searches	Each	Taxable	\$ 46.10	\$ 47.45	\$ 1.35	3%	Non - Statutory
Title Searches - Copy of Plans	Each	Taxable	\$ 15.15	\$ 15.60	\$ 0.45	3%	Non - Statutory
Title Searches (cost of each covenant or Section 173 Agreement listed on title)	Each	Taxable	\$ 12.55	\$ 12.90	\$ 0.35	3%	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	\$ 756.70	\$ 779.05	\$ 22.35	3%	Non - Statutory
All Other Development Class 11 - Up to \$100,000	Per Permit	Non-Taxable	\$ 1,265.60	\$ 1,265.60	\$ -	0%	Statutory
All Other Development Class 12 - \$100,001 to \$1M	Per Permit	Non-Taxable	\$ 1,706.50	\$ 1,706.50	\$ -	0%	Statutory
All Other Development Class 13 - \$1M to \$5M	Per Permit	Non-Taxable	\$ 3,764.10	\$ 3,764.10	\$ -	0%	Statutory
All Other Development Class 14 - \$5M to \$15M	Per Permit	Non-Taxable	\$ 9,593.90	\$ 9,593.90	\$ -	0%	Statutory
All Other Development Class 15 - \$15M to \$50M	Per Permit	Non-Taxable	\$ 28,291.70	\$ 28,291.70	\$ -	0%	Statutory
All Other Development Class 16 - More than \$50M	Per Permit	Non-Taxable	\$ 63,589.00	\$ 63,589.00	\$ -	0%	Statutory
Application to Amend or end a Section 173 agreement under Section 178A	Per Application	Non-Taxable	\$ 726.70	\$ 726.70	\$ -	0%	Statutory
Certificate of Compliance	Per Application	Non-Taxable	\$ 359.30	\$ 359.30	\$ -	0%	Statutory
Class 1 - Change or allow a new use of the land	Per Permit	Non-Taxable	\$ 1,453.40	\$ 1,453.40	\$ -	0%	Statutory
Reg. 6 - Certification of a plan of subdivision	Per Application	Non-Taxable	\$ 192.70	\$ 192.70	\$ -	0%	Statutory
Reg. 7 - Alteration of plan	Per Application	Non-Taxable	\$ 122.50	\$ 122.50	\$ -	0%	Statutory
Reg. 8 - Amendment of certified plan	Per Application	Non-Taxable	\$ 155.10	\$ 155.10	\$ -	0%	Statutory
Satisfaction matters	Per Application	Non-Taxable	\$ 359.30	\$ 359.30	\$ -	0%	Statutory
Single Dwelling Class 2 - Up to \$10,000	Per Permit	Non-Taxable	\$ 220.50	\$ 220.50	\$ -	0%	Statutory
Single Dwelling Class 3 - \$10,001 to \$100,000	Per Permit	Non-Taxable	\$ 694.00	\$ 694.00	\$ -	0%	Statutory
Single Dwelling Class 4 - \$100,001 to \$500,000	Per Permit	Non-Taxable	\$ 1,420.70	\$ 1,420.70	\$ -	0%	Statutory
Single Dwelling Class 5 - \$500,001 to \$1M	Per Permit	Non-Taxable	\$ 1,535.00	\$ 1,535.00	\$ -	0%	Statutory
Single Dwelling Class 6 - \$1M to \$2M	Per Permit	Non-Taxable	\$ 1,649.30	\$ 1,649.30	\$ -	0%	Statutory
Subdivision Class 17 - Subdivide an existing building	Per Permit	Non-Taxable	\$ 1,453.40	\$ 1,453.40	\$ -	0%	Statutory
Subdivision Class 18 - Subdivide land into 2 lots	Per Permit	Non-Taxable	\$ 1,453.40	\$ 1,453.40	\$ -	0%	Statutory
Subdivision Class 19 - Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Per Permit	Non-Taxable	\$ 1,453.40	\$ 1,453.40	\$ -	0%	Statutory
Subdivision Class 20 - To subdivide land (per 100 lots created)	Per Permit	Non-Taxable	\$ 1,453.40	\$ 1,453.40	\$ -	0%	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	\$ 1,453.40	\$ 115.70	9%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee Inc GST	2025/26 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Subdivision Class 22 - A permit not otherwise provided for in this Regulation	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,453.40	\$ 115.70	9%	Statutory
VicSmart Class 10 - Application other than Class 7, 8 or 9	Per Permit	Non-Taxable	\$ 220.50	\$ 220.50	\$ -	0%	Statutory
VicSmart Class 7 - Up to \$10,000	Per Permit	Non-Taxable	\$ 220.50	\$ 220.50	\$ -	0%	Statutory
VicSmart Class 8 - More than \$10,001	Per Permit	Non-Taxable	\$ 473.60	\$ 473.60	\$ -	0%	Statutory
VicSmart Class 9 - Application to subdivide or consolidate land	Per Permit	Non-Taxable	\$ 220.50	\$ 220.50	\$ -	0%	Statutory
Development Plans and subsequent amendments to development plans	Each	Taxable	\$ 681.45	\$ 701.60	\$ 20.15	3%	Non - Statutory
Notification of a Development Plan 0-10 letters	Each	Taxable	\$ 146.75	\$ 151.10	\$ 4.35	3%	Non - Statutory
Notification of Development Plan - each additional letter above 10	Each	Taxable	\$ 6.85	\$ 7.05	\$ 0.20	3%	Non - Statutory
Notification of Development Plan – sign on site	Each	Taxable	\$ 323.10	\$ 332.65	\$ 9.55	3%	Non - 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	\$ 3,364.00	\$ 3,364.00	\$ -	0%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if up to 10 public submissions to an amendment are made)	Each	Non-Taxable	\$ 16,672.90	\$ 16,672.90	\$ -	0%	Statutory
Planning Scheme Amendment – Stage 3 – Adopting the amendment - (All non-council initiated amendments pay this fee)	Each	Non-Taxable	\$ 530.70	\$ 530.70	\$ -	0%	Statutory
Planning Scheme Amendment - Stage 4 - Approve the Amendment. Submit adopted Amendment to the Minister for Approval. (The fee is paid to the Minister - All non-council initiated amendments pay this fee to Council which then pays it to the Minister)	Each	Non-Taxable	\$ 530.70	\$ 530.70	\$ -	0%	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	\$ 44,531.90	\$ 44,531.90	\$ -	0%	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	\$ 33,313.20	\$ 33,313.20	\$ -	0%	Statutory
<b>Transfer Stations</b>							
Car Bodies (Tyres and Gas Bottles removed and drained of fluids)	Per Car	Taxable	\$ -	\$ -	\$ -		Non - Statutory
Car Tyres	Size	Taxable	\$ 11.50	\$ 12.00	\$ 0.50	4%	Non - Statutory
Concrete Bricks Fill up to one m3	Per Cubic metre	Taxable	\$ 52.50	\$ 54.00	\$ 1.50	3%	Non - Statutory
E-Waste - Bag up to 120L capacity (excluding e-waste items with specific fees)	Each	Taxable	\$ 6.00	\$ 6.50	\$ 0.50	8%	Non - Statutory
E-Waste - Fridge, freezer or air conditioner not de-gassed	Each	Taxable	\$ 6.50	\$ 7.00	\$ 0.50	8%	Non - Statutory
E-Waste - Fridge, freezer or air conditioner with evidence of de-gassing	Each	Taxable	\$ -	\$ -	\$ -		Non - Statutory
E-Waste - Laptops, Computers, Printers, DVD & VCR Players etc	Each	Taxable	\$ 9.00	\$ 9.50	\$ 0.50	6%	Non - Statutory
E-Waste - Large CRT TV (Larger than 40cm)	Each	Taxable	\$ 24.50	\$ 25.00	\$ 0.50	2%	Non - Statutory
E-Waste - Large Fluoro tube (longer than 4 feet)	Each	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non - Statutory
E-Waste - Large Plasma/LCD TV (Larger than 100cm)	Each	Taxable	\$ 17.50	\$ 18.00	\$ 0.50	3%	Non - Statutory
E-Waste - Light globe or small fluoro tube (less than 4 foot)	Each	Taxable	\$ 0.50	\$ 0.50	\$ -	0%	Non - Statutory
E-Waste - Small CRT TV/Computer Monitor (Smaller than 40cm)	Each	Taxable	\$ 17.50	\$ 18.00	\$ 0.50	3%	Non - Statutory
E-Waste - Small Plasma/LCD TV (Smaller than 100cm)	Each	Taxable	\$ 8.00	\$ 8.50	\$ 0.50	6%	Non - Statutory
E-Waste - Solar panel (less than 1m in length)	Each	Taxable	\$ 8.00	\$ 8.50	\$ 0.50	6%	Non - Statutory
E-Waste - Solar panel (over 1m in length)	Each	Taxable	\$ 17.50	\$ 18.00	\$ 0.50	3%	Non - Statutory
Extra Charge for Tyre on Rim	Size	Taxable	\$ 14.00	\$ 14.50	\$ 0.50	4%	Non - Statutory
Gas Bottles - 10 to 20kg	Each	Taxable	\$ 18.00	\$ 18.50	\$ 0.50	3%	Non - Statutory
Gas Bottles - Larger than 20kg	Each	Taxable	\$ 31.00	\$ 32.00	\$ 1.00	3%	Non - Statutory
Gas Bottles - up to 10kg	Each	Taxable	\$ 8.50	\$ 9.00	\$ 0.50	6%	Non - Statutory
General Waste - 120 L Bin	Per Bin	Taxable	\$ 10.00	\$ 11.50	\$ 1.50	15%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	Fee Inc GST	Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
General Waste - 240L Bin	Per Bin	Taxable	\$ 20.00	\$ 23.00	\$ 3.00	15%	Non - Statutory
General Waste - Car Boot	Per Car Boot	Taxable	\$ 36.50	\$ 43.00	\$ 6.50	18%	Non - Statutory
General Waste - Garbage Bag up to 120L	Per Bag	Taxable	\$ 8.50	\$ 10.00	\$ 1.50	18%	Non - Statutory
General Waste - Large tandem trailer over 8 X 5 (Heaped Load)	Each	Taxable	\$ 323.00	\$ 380.00	\$ 57.00	18%	Non - Statutory
General Waste - Large tandem trailer over 8 X 5 (Level Load)	Each	Taxable	\$ 162.00	\$ 190.00	\$ 28.00	17%	Non - Statutory
General Waste - Large tandem trailer over 8 X 5 (With a Cage)	Each	Taxable	\$ 480.00	\$ 564.00	\$ 84.00	18%	Non - Statutory
General Waste - Other Domestic	Per Cubic metre	Taxable	\$ 73.50	\$ 86.50	\$ 13.00	18%	Non - Statutory
General Waste - Single axle trailer over 6 x 4 (Heaped Load)	Each	Taxable	\$ 189.00	\$ 222.00	\$ 33.00	17%	Non - Statutory
General Waste - Single axle trailer over 6 x 4 (Level Load)	Each	Taxable	\$ 94.00	\$ 110.00	\$ 16.00	17%	Non - Statutory
General Waste - Single axle trailer over 6 x 4 (With a Cage)	Each	Taxable	\$ 284.00	\$ 334.00	\$ 50.00	18%	Non - Statutory
General Waste - Small tandem trailer up to 8 X 5 (Heaped Load)	Each	Taxable	\$ 218.00	\$ 256.00	\$ 38.00	17%	Non - Statutory
General Waste - Small tandem trailer up to 8 X 5 (Level Load)	Each	Taxable	\$ 108.00	\$ 127.00	\$ 19.00	18%	Non - Statutory
General Waste - Small tandem trailer up to 8 X 5 (With a Cage)	Each	Taxable	\$ 323.00	\$ 380.00	\$ 57.00	18%	Non - Statutory
General Waste - Standard single axle trailer up to 6 x 4 (Heaped Load)	Each	Taxable	\$ 129.00	\$ 152.00	\$ 23.00	18%	Non - Statutory
General Waste - Standard single axle trailer up to 6 x 4 (Level Load)	Each	Taxable	\$ 73.50	\$ 86.50	\$ 13.00	18%	Non - Statutory
General Waste - Standard single axle trailer up to 6 x 4 (With a Cage)	Each	Taxable	\$ 196.00	\$ 230.00	\$ 34.00	17%	Non - Statutory
General Waste - Ute - Heaped Load	Per Ute	Taxable	\$ 129.00	\$ 152.00	\$ 23.00	18%	Non - Statutory
General Waste - Ute - up to one cubic meter	Per Ute	Taxable	\$ 73.50	\$ 86.50	\$ 13.00	18%	Non - Statutory
Green Waste - 120L Bin	Each	Taxable	\$ 4.00	\$ 4.50	\$ 0.50	13%	Non - Statutory
Green Waste - 240L Bin	Each	Taxable	\$ 8.00	\$ 9.00	\$ 1.00	13%	Non - Statutory
Green Waste - 6 x 4 Trailer With Cage	Each	Taxable	\$ 50.50	\$ 52.00	\$ 1.50	3%	Non - Statutory
Green Waste - Amnesty Period (No Fees Charged) 1st November to 31st December	Each	Taxable	\$ -	\$ -	\$ -		Non - Statutory
Green Waste - Car Boot / Station Wagon	Each	Taxable	\$ 8.00	\$ 9.00	\$ 1.00	13%	Non - Statutory
Green Waste - Large Single Axle Trailer (Heaped Load)	Each	Taxable	\$ 33.50	\$ 34.50	\$ 1.00	3%	Non - Statutory
Green Waste - Large Single Axle Trailer (Level Load)	Each	Taxable	\$ 19.00	\$ 19.50	\$ 0.50	3%	Non - Statutory
Green Waste - Large Single Axle Trailer With Cage	Each	Taxable	\$ 68.00	\$ 70.00	\$ 2.00	3%	Non - Statutory
Green Waste - Standard 6 x 4 Trailer (Heaped Load)	Each	Taxable	\$ 25.50	\$ 26.50	\$ 1.00	4%	Non - Statutory
Green Waste - Standard 6 x 4 Trailer (Level Load)	Each	Taxable	\$ 14.00	\$ 14.50	\$ 0.50	4%	Non - Statutory
Green Waste - Tandem Trailer (Heaped Load)	Each	Taxable	\$ 50.50	\$ 52.00	\$ 1.50	3%	Non - Statutory
Green Waste - Tandem Trailer (Level Load)	Each	Taxable	\$ 28.00	\$ 29.00	\$ 1.00	4%	Non - Statutory
Green Waste - Tandem Trailer With Cage	Each	Taxable	\$ 102.00	\$ 105.00	\$ 3.00	3%	Non - Statutory
Green Waste - Ute (Heaped Load)	Each	Taxable	\$ 25.50	\$ 26.50	\$ 1.00	4%	Non - Statutory
Green Waste - Ute (Level Load)	Each	Taxable	\$ 14.00	\$ 14.50	\$ 0.50	4%	Non - Statutory
Large Truck Tyre	Size	Taxable	\$ 51.50	\$ 53.00	\$ 1.50	3%	Non - Statutory
Mattress - Double Bed	Each	Taxable	\$ 30.00	\$ 31.00	\$ 1.00	3%	Non - Statutory
Mattress - Single Bed	Each	Taxable	\$ 25.00	\$ 26.00	\$ 1.00	4%	Non - Statutory
Small Truck / Four Wheel Drive Tyres	Size	Taxable	\$ 25.50	\$ 26.50	\$ 1.00	4%	Non - Statutory
Tractor Tyre	Size	Taxable	\$ 217.00	\$ 224.00	\$ 7.00	3%	Non - Statutory

## Appendix 1 - Differential Rates

### 1.1 Rates to be Levied

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

- a general rate of 0.320858% (0.00320858 cents in the dollar of CIV) for all rateable General / Residential Land;
- a general rate of 0.336901% (0.00336901 cents in the dollar of CIV) for all rateable Industrial Land;
- a general rate of 0.336901% (0.00336901 cents in the dollar of CIV) for all rateable Commercial Land;
- a general rate of 0.208558% (0.00208558 cents in the dollar of CIV) for all rateable Farming Land;
- a general rate of 0.224600% (0.00224600 cents in the dollar of CIV) for all rateable Vacant Rural Land;
- a general rate of 0.481287% (0.00481287 cents in the dollar of CIV) for all rateable Vacant Residential Land; and
- a general rate of 0.641715% (0.00641715 cents in the dollar of CIV) for all rateable Vacant Commercial/Industrial.

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

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

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

## 1.2 General Land

- 1.2.1 General Land is any land which is not:
- 1.2.1.1 Commercial Land, as described in subparagraph 1.3.1;
  - 1.2.1.2 Industrial Land, as described in subparagraph 1.4.1;
  - 1.2.1.3 Residential Vacant Land, as described in subparagraph 1.5.1;
  - 1.2.1.4 Farm Land, as described in subparagraph 1.6.1;
  - 1.2.1.5 Commercial/Industrial Vacant Land, as described in subparagraph 1.7.1;
- or
- 1.2.1.6 Rural Vacant Land as described in subparagraph 1.8.1;
- 1.2.2 The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the
- 1.2.2.1 construction and maintenance of infrastructure assets;
  - 1.2.2.2 development and provision of health and community services; and
  - 1.2.2.3 provision of general support services.
- 1.2.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.2.1 above.
- 1.2.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.2.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.2.6 The use of the land within this differential rate is, in the case of improved land, any use of land creating the relevant characteristics described in paragraph 1.2.1 above.
- 1.2.7 The land affected by this rate is that which displays the characteristics described in subparagraph 1.2.1 above, and may be located in any zone created by the South Gippsland Planning Scheme.
- 1.2.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2025/26 financial year.
- 1.2.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

## 1.3 Commercial Land

- 1.3.1 Commercial Land is any land which is used predominantly for commercial purposes and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated:  
**AVPCC 202-299, 656, 657, 669-672, 674, 675, 684, 687, 688, 690, 696, 711, 715, 803-816, 818-820, 822, 823, 825, 827 and 828.**
- 1.3.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.3.2.1 construction and maintenance of infrastructure assets;
  - 1.3.2.2 development and provision of health and community services; and
  - 1.3.2.3 provision of general support services.
- 1.3.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.3.1 above.
- 1.3.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.3.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.3.6 The use of the land within this differential rate is, in the case of improved land, any use of land giving rise to the allocation of a relevant AVPCC code specified in subparagraph 1.3.1 above.
- 1.3.7 The land affected by this rate is that which is in any zone where commercial development is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.3.1 above.
- 1.3.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2025/26 financial year.
- 1.3.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

## **1.4 Industrial Land**

- 1.4.1 Industrial Land is any land which is used predominantly for industrial purposes and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated:  
**AVPCC 303-399, 400-481, 483-499, 602-612, 615-623, 626-637, 639-644, 647-649, 659, 661-664, 666, 667, 673, 676-679, 681-683, 685, 689, 691 and 693-699.**
- 1.4.2 The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.4.2.1 construction and maintenance of infrastructure assets;
  - 1.4.2.2 development and provision of health and community services; and
  - 1.4.2.3 provision of economic development and general support services.
- 1.4.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.4.1 above.
- 1.4.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.4.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.4.6 The use of the land within this differential rate is, in the case of improved land, any use of land giving rise to the allocation of a relevant AVPCC code specified in subparagraph 1.4.1 above.
- 1.4.7 The land affected by this rate is that which is in any zone where industrial development is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.4.1 above.
- 1.4.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2025/26 financial year.
- 1.4.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

## **1.5 Vacant Residential Land**

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



## 1.6 Farm Land

- 1.6.1 A completed Farm Rate Application Form to be submitted verifying Primary Producer status and meets the following criteria:
- 1.6.2 Farm Land is any land on which the business of farming is being carried out, and which:
- 1.6.2.1 has a total area of less than 2 hectares and is –**
- 1.6.2.1.1 used predominantly for farming purposes; AND
- 1.6.2.1.2 forms part of a farm business which straddles the boundary with an adjoining municipality;  
OR
- 1.6.2.1.3 (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
- 1.6.2.1.4 used predominantly for farming purposes;  
AND
- 1.6.2.1.5 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
- 1.6.2.2 has a total area of between 2 and 20 hectares and –**
- 1.6.2.2.1 is used predominantly for farming purposes; AND
- 1.6.2.2.2 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
- 1.6.2.2.3 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
- 1.6.2.3 has a total area exceeding 20 hectares and –**
- 1.6.2.3.1 is used predominantly for farming purposes; AND
- 1.6.2.3.2 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.
- 1.6.3 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
- 1.6.3.1 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:
- 1.6.3.1.1 construction and maintenance of public infrastructure assets;
- 1.6.3.1.2 development and provision of health, environmental and community services; and
- 1.6.3.1.3 provision of general support services; encourage and support the business of primary production; and retain and, where appropriate, expand the business of primary production.
- 1.6.3.2 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.6.2 above.
- 1.6.3.3 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.
- 1.6.3.4 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.6.3.5 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.
- 1.6.3.6 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.
- 1.6.3.7 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 2025/26 financial year.
- 1.6.3.8 Council has considered this differential rate in the context of the range of revenue instruments and options available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.



## **1.7 Vacant Commercial / Industrial Land**

- 1.7.1 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 200, 201, 300, 301, 482, 600, 601, 700-706, 782 or 800-802.**
- 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 promote responsible land management through appropriate maintenance and development of the land;
  - 1.7.2.2 ensure that foregone community and economic development resulting from underutilisation of land is minimised; and
  - 1.7.2.3 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:
    - 1.7.2.3.1 construction and maintenance of infrastructure assets;
    - 1.5.2.3.2 development and provision of health and community services; and
    - 1.7.2.3.3 provision of economic development and general support services.
- 1.7.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.5.1 above.
- 1.7.4 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 vacant land affected by this rate is that which is located in any zone under the South Gippsland Planning Scheme (excluding farming or rural activity zones) and which displays the characteristics described under subparagraph 1.7.1 above.
- 1.7.7 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

## **1.8 Rural Vacant Land**

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

## SOUTH GIPPSLAND SHIRE COUNCIL

9 Smith Street (Private Bag 4) Leongatha VIC 3953  
Phone: 5662 9200 Fax: 5662 3754  
Email: [council@southgippsland.vic.gov.au](mailto:council@southgippsland.vic.gov.au)  
Website: [www.southgippsland.vic.gov.au](http://www.southgippsland.vic.gov.au)  
Facebook: [www.facebook.com/southgippslandshirecouncil](https://www.facebook.com/southgippslandshirecouncil)

