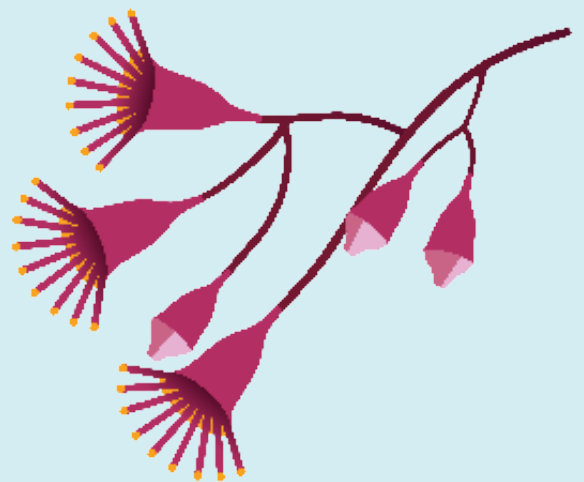


SOUTH GIPPSLAND SHIRE COUNCIL

# Budget 2026/27



*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 Budget provides an overview of planned Council activities for the 2026/27 financial year, and forecasts for the following three financial years.



Leongatha Mural

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# Message from the Mayor

**Cr Nathan Hersey (Mayor)**

South Gippsland Shire Council

South Gippsland Shire Council is committed to meaningful engagement with our community – including on our Annual Budget. This engagement helps us to better work to deliver what our community expects.

This year, we headed into the Budget planning process with a solid financial position, which is because of active financial management over the past few years. It is a big task to ensure that we continue to be economically responsible, with a future focus and that we also meet the needs and expectations of our community.

Since we began our Council Budget process, the world has been faced with uncertainty and an economic shift, causing increased costs for goods and services. Council is also impacted by these increased costs in these uncertain times.

Last year, over a six-week period in October and November, Council undertook pre-engagement to help inform the *2026/27 Annual Budget*. This was the first time we adopted this approach—bringing the conversation forward so our community could share ideas and feedback early, and ensuring those views could genuinely shape the Budget as it was developed. We heard clearly from our community, receiving more than 100 requests for actions and projects. This level of engagement was encouraging and reinforced that people want to be part of the decisions shaping their region.

We were also able to identify some savings to begin progressing a number of these priorities. However, since that time, the global environment has shifted significantly. Ongoing conflict in the Middle East has contributed to rising costs, particularly fuel, placing increasing pressure on Council's operating environment and the cost of delivering core services and infrastructure.

In response, this Budget has been developed with a deliberate and disciplined approach. It does not include many new, high-cost initiatives. Instead, it focuses on protecting the services our community relies on while ensuring Council remains financially sustainable.

That said, this is not a Budget that stands still. It includes continued investment in roads - an issue strongly raised during the engagement process - and ongoing support for not-for-profit community groups through our Community Grants Program. We will also deliver a significant capital works and renewal program, alongside key strategic priorities, including:

- the rollout of Food Organics and Garden Organics (FOGO) in line with Victorian Government legislation
- delivery of the Safer Local Roads and Streets Program, improving road safety at seven locations across South Gippsland
- delivery of the first stage of the Region Precincts and Partnerships Program—a \$4.7 million Australian Government - funded initiative, delivered with Wellington Shire Council to guide land use and infrastructure planning and prepare the region for offshore wind investment, particularly around Barry Beach and Port Anthony
- development of a new Economic Development and Visitor Economy Strategy, delivered in-house to achieve cost savings
- complete an aquatic options paper, building on our forward focused Asset Management Strategy
- ongoing advocacy to the Victorian and Australian Governments on our priority projects

Most importantly, we will continue to deliver the day-to-day services our community depends on and deliver them well. There may not be bells and whistles in this Budget, but it is grounded in responsibility, resilience and service.

This Budget ensures we continue delivering for our community while maintaining the financial strength needed to navigate ongoing uncertainty and importantly, this approach also keeps us agile. If conditions improve sooner than expected, Council will be well placed to revisit community feedback and consider progressing projects not included at this time. We are prepared for the challenges ahead. We are ready to adapt where needed and, despite the pressures, remain committed to embracing innovation to support the South Gippsland community.

On behalf of Council, I thank the Chief Executive Officer and Council staff for their professionalism, advice and dedication in supporting Councillors throughout the Budget process. I also acknowledge my fellow Councillors for their constructive input, collaboration and shared commitment to achieving outcomes in the best interests of South Gippsland.

With that, I am pleased to present a responsible and considered Budget—one that protects essential services, progresses important projects, and positions South Gippsland to respond confidently to whatever lies ahead.



# Message from the Chief Executive Officer

**Allison Jones (CEO)**

South Gippsland Shire Council

The *2026/27 Annual Budget* has been developed with a careful and considered approach in response to ongoing global uncertainty, including instability in the Middle East. Despite this, Council remains in a financially sound position.

This Budget has been developed hand in hand with our Councillors and builds on a consistent track record of sound financial management. In the 2025/26 Budget, Council allocated funding to financial reserves to ensure we can respond quickly following major storms or environmental events and Council was able to further strengthen this fund with an additional \$3 million allocation in Quarter Three. While the allocation may appear significant, it reflects a practical need.

Over the past five years, Council has spent close to \$24 million responding to and recovering from extreme weather events, often experiencing delays in reimbursement through Disaster Recovery Funding Arrangements. This reserve is not a luxury, but a necessary measure to support timely response and recovery and it reflects Council's considered and forward-thinking approach.

Long-term financial sustainability remains a central focus of this Budget and Council's forward planning. Significant work is underway to better understand our extensive and ageing asset portfolio, and to determine how it can be appropriately managed with financial sustainability front of mind.

This Budget reflects a disciplined approach to both operating expenditure and capital investment, ensuring Council continues to live within its means while delivering essential services now and into the long-term.

The *2026/27 Annual Budget* aligns with the Council Plan and Long Term Financial Plan, with a continued focus on risk-based capital investment and service continuity. It also considers future resilience, including climate-related risks and the need for adaptive infrastructure planning.

Council remains acutely aware of the cost-of-living pressures facing our community. In preparing this Budget, careful consideration has been given to rates and charges, identifying efficiencies, and pursuing external funding opportunities, while continuing to meet legislative obligations and community expectations. Council will continue to advocate strongly to State and Federal Governments for funding support that reflects the unique challenges faced by rural and regional communities.

This Budget has been prepared in accordance with the *Local Government Act 2020* and associated regulations, ensuring strong governance, transparency and accountability. Key assumptions and risks will be closely monitored throughout the financial year, with Council ready to respond should conditions change. Transparency, accountability and responsible stewardship of public funds remain at the forefront of Council's approach.

While uncertainty remains, this Budget provides a clear and stable framework for the year ahead.

I would like to thank everyone involved in the development of this Budget, including our Councillors, the Executive Leadership Team, and our broader organisation, who have worked together constructively and respectfully throughout the process. Their professionalism, resilience and commitment to delivering for our community under increasing operational pressures is commendable.

The 2026/27 Budget forms an integral part of Council's Integrated Planning and Reporting Framework as it supports the Council Plan and implements strategies from the Community Vision 2040. The Budget outlines how resources will be allocated across initiatives, programs, services, and capital works, as well as financing and debt redemption/servicing. It also provides a comprehensive outline of income derived from rates, grants, contributions, and user fees and fines.

## Operating Result

	Forecast 2025/26 \$000	Budget 2026/27 \$000	Change \$000
Total income	92,203	90,565	(1,638)
Total expense	76,721	79,894	(3,173)
<b>Surplus (deficit) for the year</b>	<b>15,482</b>	<b>10,671</b>	<b>(4,811)</b>
<b>Less non-operating income and expenditure</b>			
Grants capital (non-recurrent)	12,872	3,761	(9,111)
Non-monetary contributions	452	464	12
Capital contributions other sources			
<b>Adjusted underlying surplus (deficit)</b>	<b>2,158</b>	<b>6,446</b>	<b>4,288</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 2026/27 is a forecast surplus of \$ 6.446 million.

## Management Cash Result

The management cash result is the net surplus or deficit for the year adjusted for non cash items and non-operating cash items. It is a measure of Council's ability to prepare a balanced budget. The forecast management cash result for 2026/27 displays a balanced budget.

	Forecast 2025/26 \$000	Budget 2026/27 \$000	Change \$000
Total Income	92,203	90,565	(1,638)
Total expense	76,721	79,894	(3,173)
<b>Surplus (deficit) for the year</b>	<b>15,482</b>	<b>10,671</b>	<b>(4,811)</b>
<b>Add back (less) non-cash items</b>			
Depreciation	13,557	15,432	1,875
Depreciation – right of use assets	92	85	(7)
Non-monetary contributions	(452)	(464)	(12)
Written down value of assts sold / disposed	729	915	186
<b>Sub total</b>	<b>13,926</b>	<b>15,968</b>	<b>2,042</b>
<b>Net operating surplus</b>	<b>29,408</b>	<b>26,639</b>	<b>(2,769)</b>
<b>Less (add) non-operating cash items</b>			
Capital Works expenditure	24,641	24,260	(381)
Transfers to/(from) reserves	3,899	975	(2,914)
Loan repayments	1,291	1,316	25
Lease repayments	94	88	(6)
<b>Sub total</b>	<b>29,925</b>	<b>26,639</b>	<b>(3,276)</b>
<b>Cash surplus (deficit) for the year</b>	<b>(507)</b>	<b>0</b>	<b>507</b>

## Property Revaluations and the Rate Rise

The following table highlights that overall properties within South Gippsland Shire Council have increased by 0.21 per cent from the 2025/26 valuations, with the most significant movements including a decrease to *Vacant Residential* and *Vacant Commercial* and an increase to *Vacant Industrial*.

Type or class of land	2025/26	2026/27	Change	
	\$000	\$000	\$000	%
Residential	9,554,013	<b>9,613,388</b>	59,375	<b>0.62%</b>
Industrial	356,842	<b>355,242</b>	(1,600)	<b>(0.45%)</b>
Commercial	434,847	<b>433,545</b>	(1,302)	<b>(0.30%)</b>
Farm	6,378,587	<b>6,395,807</b>	17,220	<b>0.27%</b>
Vacant rural	52,018	<b>48,484</b>	(3,534)	<b>(6.79%)</b>
Vacant residential	292,199	<b>256,618</b>	(35,581)	<b>(12.18%)</b>
Vacant commercial	7,285	<b>6,455</b>	(830)	<b>(11.39%)</b>
Vacant industrial	9,115	<b>10,480</b>	1,365	<b>14.98%</b>
<b>Total value of land</b>	17,084,906	<b>17,120,019</b>	35,113	<b>0.21%</b>

Average rates in 2026/27 are budgeted to increase by 2.75%, consistent with the rate cap set by the Victorian Government. The cap applies to Council's total general rates and municipal charges, not to individual properties. Individual rate notices may therefore increase by more or less than 2.75%, reflecting changes in relative property valuations, property classification, and the waste service charge.

The objective of 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.

The following differential rates are included in the 2026/27 Budget:

Type or class of land	Rating Differential	Rating Differential
	2025/26	2026/27
General / Residential	100%	100%
Industrial	105%	105%
Commercial	105%	105%
Farm	65%	65%
Vacant rural	70%	70%
Vacant residential	150%	150%
Vacant commercial	200%	200%
Vacant industrial	200%	200%

# Budget Key Points

Key information is provided below comparing 2025/26 Forecast to the 2026/27 Budget:

<b>1. Rates and Charges</b>
Total revenue from rates and charges is projected to be \$56.59 million, which incorporates an average rate increase of 2.75 per cent. The State Government decision to continue to set the rate cap at a level lower than the Consumer Price Index (CPI) is to ease the burden on cost of living pressures faced by rate-payers. This does, however, prove a challenge for Local Governments to deliver services and capital works for our communities as costs are increasing at a rate higher than CPI.  Council has not elected to apply to the Essential Services Commission (ESC) for a variation.
<b>2. Financial Position</b>
The financial position is expected to improve with net assets (net worth) to increase by \$10.671 million to \$910.586 million during 2026/27. 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.
<b>3. Operating Result</b>
The expected operating result for the 2026/27 year is a surplus of \$10.671 million, which is a decrease of \$4.811 million from the 2025/26 forecasted result. This is mainly due to decreased capital grants and increased depreciation.
<b>4. Financial Sustainability</b>
The four-year Budget to 30 June 2030 has been prepared within Council's longer-term Financial Plan, supporting sound decision-making over the medium to long term. The Budget delivers an adjusted underlying surplus across the budget period, demonstrating Council's commitment to maintaining financial sustainability.
<b>5. Cash and Investments</b>
Cash and investments are expected to increase by \$0.761 million during the year to \$29.175 million as at 30 June 2027.
<b>6. Capital Works</b>
The \$24.260 million capital works program is funded by: <ul style="list-style-type: none"><li>• \$9.021 million in grants and contributions; and</li><li>• \$15.239 million in cash.</li></ul> The capital Budget includes \$2.16 million of carry forward projects from 2025/26.

# Budget Influences (internal and external)

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

## Expenses Rising Higher than Revenue

Melbourne's CPI increased by 3.1 per cent in the 12 months between December 2024 to December 2025. South Gippsland Shire Council's main source of revenue is Rates and Charges (62 per cent). The capping of rates income at 2.75 per cent in the 2026/27 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.

Ongoing geopolitical tensions, including conflict in the Middle East involving Iran and broader global instability, have contributed to volatility in global oil markets. These conflicts disrupt supply routes, increase uncertainty and place upward pressure on crude oil prices, flowing through to higher fuel and energy costs locally. Rising fuel prices are impacting Council through increased costs for waste collection, road maintenance, fleet operations and contracted services, further intensifying cost pressures that are largely outside Council's control.

## Challenges Relating to Infrastructure Programs

Council must recognise persistent delivery risk across the capital works program. The ability of Council to deliver the capital works program at the budgeted cost is an issue being encountered sector wide. International supply chain constraints and fuel related input costs continue to influence pricing, reducing domestic capacity limits and further elevating risk allowances required at tender. This is not a short-term issue to be managed within a single annual budget; it also materially affects Council's ability to plan and stage the longer term, forward looking infrastructure program, including the need for realistic escalation, lead time assumptions and contingency settings across the ten-year horizon.

## Community Engagement

A six-week community consultation process was held from 16 October to 21 November 2025 to inform the 2026/27 Annual Budget. This pre-budget approach allowed community feedback to shape the Budget early, with more than 100 ideas received and carefully considered, and funding initially identified to progress several of the initiatives.

Since then, global conditions have shifted, with conflict in the Middle East contributing to rising costs and increased financial pressures. As a result, some planned funding has been deferred. If conditions improve or not all of the funding is required to respond to financial pressures, Council will revisit the community's suggestions.



Great Southern Rail Trail

**The four years represented within the Budget are 2026/27 through to 2029/30. In preparing the 2026/27 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 Essential Services Commission.

#### **Superannuation**

Compulsory employer contributions for superannuation are set to 12 per cent.

#### **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. This budget, as in previous years, complies with the Minister's Good Practice Guidelines Relating to Service Rates and Charges, last updated January 2026.



Koonwarra, Great Southern Rail Trail

## Key dates for the budget process

- A six-week community consultation was undertaken from 16 October to 21 November 2025 to help inform development of the 2026/27 Annual Budget. It was the first time pre-budget consultation had been undertaken and allowed community feedback to help shape the Budget from the very beginning;
- The Draft 2026/27 Annual Budget was submitted to Council for 'in principle' endorsement for further community consultation at the 15 April 2026 Council Meeting;
- The Draft 2026/27 Annual Budget was available for community consultation from 16 April to 3 May 2026; and
- Final 2026/27 Annual Budget – presented for consideration at the 17 June 2026 Council Meeting.

## 2.1.1 Legislative planning and accountability framework

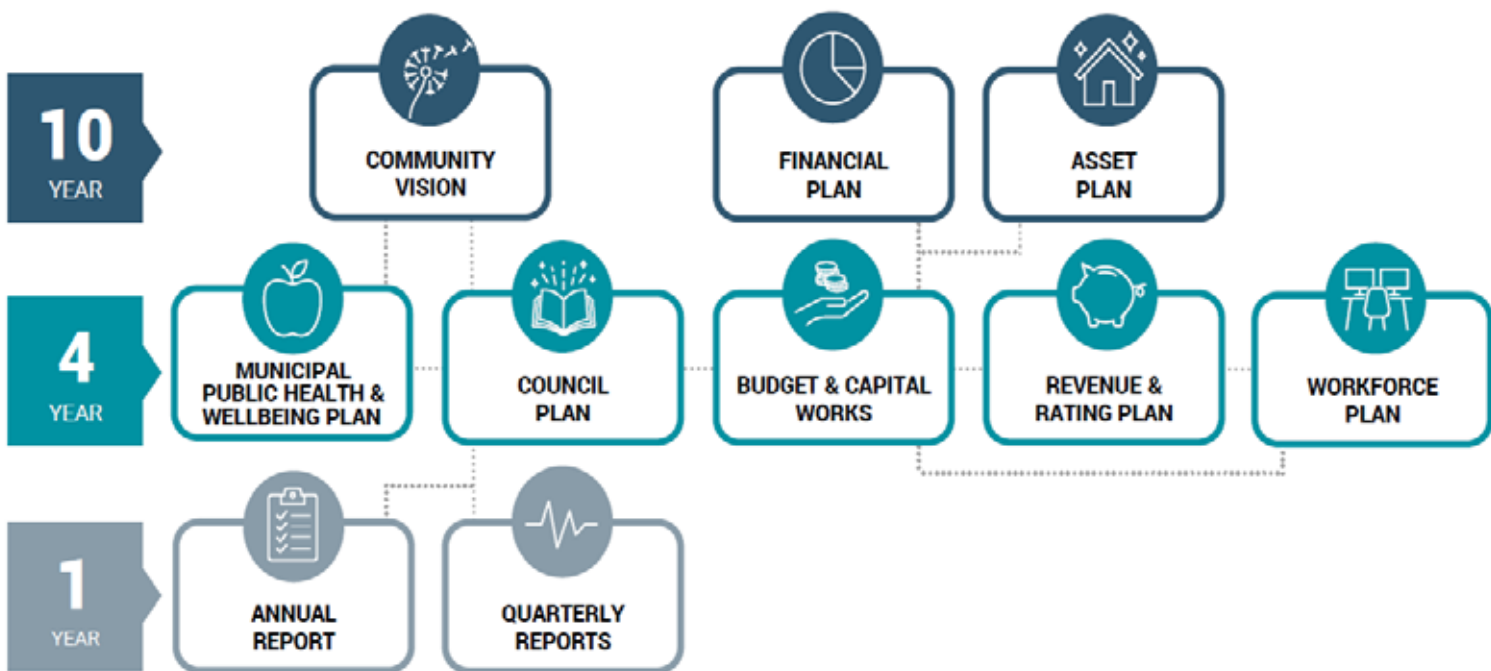
The Integrated Planning and Reporting Framework guides Council in identifying community needs and aspirations over:

- 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.



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This section provides a description of the services that are funded in the 2026/27 Budget 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

SERVICE	Alignment with Council Plan Themes and Objectives			Net Cost of Service '000		
	1	2	3	2024/2025 Actual	2025/2026 Forecast	2026/2027 Budget
<b>Office of the CEO</b>	✓	✓	✓	Rev	-	-
				Exp	729	547
				Net Cost	729	547

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.

**1: Leading with Integrity**

**2: Developing a Sustainable Future**

**3: Empowering Communities**



Port Welshpool

## Culture and Capability

SERVICE	Alignment with Council Plan Themes and Objectives			Net Cost of Service '000		
	1	2	3	2024/2025 Actual	2025/2026 Forecast	2026/2027 Budget
<b>Culture and Capability Directorate</b>	✓			Rev	-	-
				Exp	-	446
				Net Cost	-	446

The Culture and Capability Directorate provides services including People & Culture and Digital & Technology.


<b>Digital and Technology</b>	✓			Rev	-	-
				Exp	3,614	3,616
				Net Cost	3,614	3,616

The Digital & 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.


<b>People and Culture</b>	✓			Rev	(135)	(180)
				Exp	2,437	2,764
				Net Cost	2,302	2,584

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.

## Strategy and Integrity

SERVICE	Alignment with Council Plan Themes and Objectives			Net Cost of Service '000		
	1	2	3	2024/2025 Actual	2025/2026 Forecast	2026/2027 Budget
<b>Strategy and Integrity Directorate</b>				Rev	-	-
				Exp	401	430
				Net Cost	401	430



The Strategy and Integrity Directorate provides services including Financial Strategy, Governance & Integrity and Regional Partnerships.

<b>Financial Strategy</b>				Rev	(945)	(1,054)	(977)
				Exp	3,900	3,952	4,569
				Net Cost	3,178	2,898	3,592

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.

<b>Governance and Integrity</b>				Rev	(23)	(38)	(38)
				Exp	1,490	1,552	1,686
				Net Cost	1,467	1,514	1,648

The Governance & 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 supports the Mayor, Deputy Mayor and Councillors and is also responsible for Freedom of Information and Risk Management.

<b>Regional Partnerships</b>	 			Rev	(12)	-	-
				Exp	1,404	1,637	1,405
				Net Cost	1,392	1,637	1,405

The Regional Partnerships team 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.

## Infrastructure Sustainability

SERVICE	Alignment with Council Plan Themes and Objectives			Net Cost of Service '000			
	1	2	3	2024/2025 Actual	2025/2026 Forecast	2026/2027 Budget	
<b>Infrastructure Sustainability Directorate</b>				Rev	-	-	-
				Exp	418	424	439
				Net Cost	418	424	439

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

<b>Infrastructure Planning</b>				Rev	(4,387)	(5,074)	(5,796)
				Exp	12,850	13,623	14,411
				Net Cost	8,463	8,549	8,615

The Infrastructure Planning Department is responsible for the strategic planning, coordination, and lifecycle management of Council's assets to ensure services are delivered efficiently, sustainably, and in line with community needs. The team leads long term infrastructure planning, demand forecasting, and investment prioritisation to support growth, renewal, and resilience across the municipality.

In addition to asset planning and management, the department incorporates waste management, sustainability services, and sport and recreation functions, ensuring an integrated approach to environmental stewardship, service delivery, and community wellbeing.

<b>Infrastructure Delivery</b>				Rev	(307)	(247)	(167)
				Exp	3,976	3,876	3,982
				Net Cost	3,669	3,629	3,815

The Infrastructure Delivery team is responsible for the delivery of Council's capital works programs, including civic, community, and building infrastructure projects, as well as ongoing building maintenance programs. This includes the provision of associated services such as civil design, building maintenance, and the oversight of engineering inputs for developments in accordance with service level requirements for development referrals.

<b>Infrastructure Maintenance</b>				Rev	(2,328)	(2,950)	(302)
				Exp	12,716	11,178	9,750
				Net Cost	10,388	8,228	9,448

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, gabion 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	(162)	(223)	(167)
				Exp	6,801	6,536	6,014
				Net Cost	6,639	6,313	5,847

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.

**1: Leading with Integrity**

**2: Developing a Sustainable Future**

**3: Empowering Communities**

## Empowering Communities

SERVICE	Alignment with Council Plan Themes and Objectives			Net Cost of Service '000		
	1	2	3	2024/2025 Actual	2025/2026 Forecast	2026/2027 Budget
<b>Empowering Communities Directorate</b>		✓	✓	Rev	-	-
				Exp	2,023	2,049
				Net Cost	2,023	2,049

The Empowering Communities Directorate provides services including Community, Customer & Visitor, Planning & Building Services, Community Health & Safety and Library Board liaison.

<b>Community, Customer and Visitor</b>		✓	✓	Rev	(1,214)	(242)
				Exp	4,280	4,714
				Net Cost	3,066	4,472

The Community, Customer & Visitor team delivers a broad range of community facing services that support inclusive, connected, and vibrant communities. The team leads Council's functions in community development, social planning, tourism, events, and arts and culture, working to enhance community wellbeing, participation, and cultural life across the municipality.

Through strategic planning, program delivery, and partnerships with community groups, agencies, and businesses, the team supports diverse community needs, strengthens social cohesion, and promotes participation in civic and cultural activities. The team also plays a key role in shaping the municipality's visitor economy by developing and delivering tourism and events initiatives that attract visitors, support local businesses, and showcase the area's cultural and recreational assets, while ensuring positive outcomes for residents.

<b>Community Health and Safety</b>		✓	✓	Rev	(2,027)	(2,043)
				Exp	3,893	4,098
				Net Cost	1,866	2,055

The Community Health & Safety team delivers essential, efficient, and responsive services that protect and enhance the health, safety, and wellbeing of communities, families, children, and individuals across South Gippsland. The team plays a key role in ensuring safe and healthy environments through regulatory, preventative, and support based services that respond to both community needs and legislative requirements.

The team works proactively with residents, businesses, and partner agencies to promote public health, improve community safety outcomes, and support vulnerable groups. Through education, compliance, early intervention, and collaborative service delivery, the Community Health & Safety team helps build resilient communities and supports Council's commitment to fostering a safe, healthy, and inclusive municipality.

<b>Planning and Building Services</b>		✓		Rev	(1,254)	(1,135)
				Exp	2,525	3,305
				Net Cost	1,271	2,170

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 & 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

- Finalise the *Sustainable Building Asset Management (SBAM) Strategy* to establish a clear strategic framework for the consolidation and optimisation of Council's buildings assets and financial sustainability.
- Continue to manage and maintain Council's roads, open space and assets in-line with Council's *Asset Plan*.
- Finalise development of an options paper on the current and future needs of Council's aquatic facilities, informed by community engagement, to guide long-term investment and service provision.
- Finalise a *Financial Sustainability Strategy* to inform the *Long Term Financial Plan*.
- Review Council's *Good Governance Framework*.
- Continue a program of service reviews to ensure the delivery of quality Council services.
- Develop new online platform to achieve cost savings and increase usability.
- Continue to develop and participate in advocacy campaigns, including advocating for early years infrastructure and support Council's annual advocacy priorities.
- Deliver 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

- Finalise development of the Heritage Review in select townships.
- Implement the annual action plan of the *South Gippsland Coastal Strategy*.
- Commence development of a new *Economic Development and Visitor Economy Strategy*.
- Deliver Food Organics and Garden Organics (FOGO) service rollout and supporting community education that diverts organic waste from landfill and supports Gippsland's transition to a circular economy.
- Deliver annual actions from the *Great Southern Rail Trail Visitor Experience and Marketing Plan*.
- Support the annual actions of the *Landcare Memorandum of Understanding*.
- Continue strengthening the focus on roadside weed management while collaborating with landowners to maximise impact.
- Deliver annual actions from the *Domestic Animal Management Plan 2026-2029*.
- Commence preparation of a 24-hour cat containment order across South Gippsland Shire as Council's *Domestic Animal Management Plan 2026-2029*.

## 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.
- Finalise a new *Youth Strategy* in partnership with South Gippsland's young people and sector partners and commence implementation of annual actions.
- Continue development of an *Open Space Asset Management Plan* that will show how assets will be managed and maintained; including play spaces.
- Initiate scoping activity for the development of capacity assessments for Venus Bay and Sandy Point.
- Deliver year one of the Renewable Energy Land and Infrastructure Planning Project for the Regional Precincts and Partnerships Program (RPPP) in partnership with Wellington Shire Council.
- Continue to host the Art Cube program within South Gippsland Shire.
- Continue supporting the development of Community Plans incorporating emergency resilience where applicable.

# Service performance outcome indicators

# 5

Service	Indicator	Performance Measure	Theme /Objective Alignment		
			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 2026/27 Budget

# 6

	Revenue \$'000	Expenditure \$'000	Surplus (Deficit) \$'000
CEO Office	-	563	(563)
Culture and Capability	188	6,893	(6,705)
Strategy and Integrity	1,015	8,104	(7,089)
Infrastructure Sustainability	6,432	34,596	(28,164)
Empowering Communities	3,370	12,290	(8,920)
<b>Total</b>	<b>11,005</b>	<b>62,446</b>	<b>(51,441)</b>
<b>Expenses added in:</b>			
Depreciation			15,432
Finance costs			191
Other non-attributable expenses			1,825
<b>Surplus / (deficit) before funding sources</b>			<b>(68,889)</b>
<b>Funding sources added in:</b>			
Rates and charges			56,585
Victorian Grants Commission financial assistance grants			13,418
Capital income			8,292
Contributions - non-monetary assets			464
Loss on assets disposed			(191)
Other non-attributable revenue			992
<b>Total funding sources</b>			<b>79,560</b>
<b>Operating surplus / (deficit) for the year</b>			<b>10,671</b>

This section presents information regarding the assumptions to the Comprehensive Income Statement for the four years from 2026/27 to 2029/30.

The assumptions comprise the annual escalations / movement for each line item of the Comprehensive Income Statement.

Assumptions	Notes	Actual	Actual	Budget	Projections			Trend
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+ / o / -
Rate Cap Increase	1	2.75%	3.00%	2.75%	2.00%	2.00%	2.00%	o
CPI	2	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	o
User Fees	3	4.90%	3.00%	2.00%	2.50%	2.50%	2.50%	o
Grants - Recurrent	4	2.50%	2.50%	1.50%	2.50%	2.50%	2.50%	o
Grants - Non-Recurrent				as per estimates provided on specific projects				
Other Revenue		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	o
Employee Costs	5	2.40%	2.60%	3.00%	3.00%	3.00%	3.00%	+
Materials and services		2.50%	0.00%	0.00%	2.50%	2.50%	2.50%	+
Other expenses		2.50%	0.00%	0.00%	2.50%	2.50%	2.50%	-

## Notes to Assumptions

### 1. Rate cap

Base rate revenue will increase by 2.75% for the 2026/27 year, based on the State Government rate cap.

### 2. CPI

CPI has been assumed to increase a conservative 2.50% year on year.

### 3. User Fees

Most user fees are budgeted to increase by 2.00% for the 2026/27 year. Details of user fees for 2026/27 can be found in the Schedule of Fees and Charges.

### 4. Grants - Recurrent

Recurrent grants are largely related to untied Financial Assistance grant funding received from the Victorian Local Government Grants Commission (VLGGC).

### 5. Employee Costs

The current Enterprise Agreement expires in June 2026.

This section presents information in regard to the Financial Statements and Statement of Human Resources. The budget information for the year 2026/27 has been supplemented with projections to 2029/30.

Refer to Appendix 2 for additional projections to 2035/36 for the 10-year Financial Plan.

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 2030

	NOTES	Forecast	Budget	Projections		
		2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	54,420	<b>56,585</b>	57,590	59,086	60,618
Statutory fees and fines	4.1.2	1,150	<b>1,170</b>	1,166	1,185	1,265
User fees	4.1.3	5,604	<b>6,327</b>	6,485	6,647	6,813
Grants - operating	4.1.4	10,132	<b>14,895</b>	15,146	15,514	15,890
Grants - capital	4.1.4	16,687	<b>8,292</b>	7,738	4,869	4,769
Contributions - monetary	4.1.5	1,127	<b>1,116</b>	697	640	667
Contributions - non-monetary	4.1.5	452	<b>464</b>	475	487	499
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		748	<b>(191)</b>	27	(7)	-
Other income	4.1.6	1,883	<b>1,907</b>	1,922	1,987	2,003
<b>Total income / revenue</b>		<b>92,203</b>	<b>90,565</b>	<b>91,246</b>	<b>90,408</b>	<b>92,524</b>
<b>Expenses</b>						
Employee costs	4.1.7	31,028	<b>32,085</b>	33,608	34,590	35,612
Materials and services	4.1.8	28,576	<b>28,816</b>	26,443	27,664	27,726
Depreciation	4.1.9	13,557	<b>15,432</b>	15,815	16,208	16,610
Depreciation - right of use assets	4.1.11	92	<b>85</b>	-	-	-
Borrowing costs		216	<b>190</b>	164	137	109
Finance costs - leases		2	<b>1</b>	-	-	-
Other expenses	4.1.12	3,250	<b>3,285</b>	3,383	3,466	3,553
<b>Total expenses</b>		<b>76,721</b>	<b>79,894</b>	<b>79,413</b>	<b>82,065</b>	<b>83,610</b>
<b>Surplus/(deficit) for the year</b>		<b>15,482</b>	<b>10,671</b>	<b>11,833</b>	<b>8,343</b>	<b>8,914</b>
<b>Total comprehensive result</b>		<b>15,482</b>	<b>10,671</b>	<b>11,833</b>	<b>8,343</b>	<b>8,914</b>

## Balance Sheet

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Projections		
		2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		4,431	<b>5,192</b>	5,097	5,144	5,407
Trade and other receivables		7,425	<b>7,749</b>	7,831	8,051	8,263
Other financial assets		23,983	<b>23,983</b>	25,983	29,983	35,983
Inventories		208	<b>208</b>	208	208	208
Prepayments		673	<b>673</b>	673	673	673
<b>Total current assets</b>	4.2.1	<u>36,720</u>	<u><b>37,805</b></u>	<u>39,792</u>	<u>44,059</u>	<u>50,534</u>
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		894,424	<b>902,801</b>	911,229	914,137	915,276
Right-of-use assets	4.2.4	85	-	-	-	-
Investment property		857	<b>857</b>	857	857	857
<b>Total non-current assets</b>	4.2.1	<u>895,366</u>	<u><b>903,658</b></u>	<u>912,086</u>	<u>914,994</u>	<u>916,133</u>
<b>Total assets</b>		<u>932,086</u>	<u><b>941,463</b></u>	<u>951,878</u>	<u>959,053</u>	<u>966,667</u>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		5,167	<b>5,276</b>	5,201	5,400	5,498
Trust funds and deposits		2,821	<b>2,821</b>	2,821	2,821	2,821
Contract and other liabilities		1,170	<b>1,170</b>	1,170	1,170	1,170
Provisions		7,324	<b>7,324</b>	7,324	7,325	7,324
Interest-bearing liabilities	4.2.3	1,316	<b>1,342</b>	1,369	1,397	1,209
Lease liabilities	4.2.4	87	-	-	-	-
<b>Total current liabilities</b>	4.2.2	<u>17,885</u>	<u><b>17,933</b></u>	<u>17,885</u>	<u>18,113</u>	<u>18,022</u>
<b>Non-current liabilities</b>						
Provisions		6,593	<b>6,593</b>	6,593	6,593	6,593
Interest-bearing liabilities	4.2.3	7,693	<b>6,351</b>	4,981	3,585	2,376
<b>Total non-current liabilities</b>	4.2.2	<u>14,286</u>	<u><b>12,944</b></u>	<u>11,574</u>	<u>10,178</u>	<u>8,969</u>
<b>Total liabilities</b>		<u>32,171</u>	<u><b>30,877</b></u>	<u>29,459</u>	<u>28,291</u>	<u>26,991</u>
<b>Net assets</b>		<u>899,915</u>	<u><b>910,586</b></u>	<u>922,419</u>	<u>930,762</u>	<u>939,676</u>
<b>Equity</b>						
Accumulated surplus		283,491	<b>293,186</b>	304,278	311,998	320,241
Reserves		616,424	<b>617,400</b>	618,141	618,764	619,435
<b>Total equity</b>		<u>899,915</u>	<u><b>910,586</b></u>	<u>922,419</u>	<u>930,762</u>	<u>939,676</u>

## Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2026 Forecast</b>					
Balance at beginning of the financial year		884,433	271,898	600,483	12,052
Surplus/(deficit) for the year		15,482	15,482	-	-
Transfers (to)/from other reserves		-	(3,889)	-	3,889
<b>Balance at end of the financial year</b>		<b>899,915</b>	<b>283,491</b>	<b>600,483</b>	<b>15,941</b>
<b>2027 Budget</b>					
Balance at beginning of the financial year		899,915	283,491	600,483	15,941
Surplus/(deficit) for the year		10,671	10,671	-	-
Transfers (to)/from other reserves	4.3.1	-	(975)	-	975
<b>Balance at end of the financial year</b>	4.3.2	<b>910,586</b>	<b>293,187</b>	<b>600,483</b>	<b>16,916</b>
<b>2028</b>					
Balance at beginning of the financial year		910,586	293,187	600,483	16,917
Surplus/(deficit) for the year		11,833	11,833	-	-
Transfers (to)/from other reserves		-	(742)	-	742
<b>Balance at end of the financial year</b>		<b>922,419</b>	<b>304,278</b>	<b>600,483</b>	<b>17,659</b>
<b>2029</b>					
Balance at beginning of the financial year		922,419	304,278	600,483	17,658
Surplus/(deficit) for the year		8,343	8,343	-	-
Transfers (to)/from other reserves		-	(623)	-	623
<b>Balance at end of the financial year</b>		<b>930,762</b>	<b>311,998</b>	<b>600,483</b>	<b>18,281</b>
<b>2030</b>					
Balance at beginning of the financial year		930,762	311,998	600,483	18,281
Surplus/(deficit) for the year		8,914	8,914	-	-
Transfers (to)/from other reserves		-	(672)	-	672
<b>Balance at end of the financial year</b>		<b>939,676</b>	<b>320,240</b>	<b>600,483</b>	<b>18,953</b>

## Statement of Cash Flows

For the four years ending 30 June 2030

	Notes	Forecast	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>						
Rates and charges		56,969	<b>56,295</b>	57,486	58,883	60,430
Statutory fees and fines		1,186	<b>1,166</b>	1,167	1,183	1,258
User fees		5,780	<b>6,305</b>	6,473	6,632	6,799
Grants - operating		10,132	<b>14,895</b>	15,146	15,514	15,890
Grants - capital		16,687	<b>8,292</b>	7,738	4,869	4,769
Contributions - monetary		1,127	<b>1,116</b>	697	640	667
Interest received		750	<b>800</b>	800	800	800
Other receipts		1,204	<b>1,099</b>	1,156	1,186	1,199
Employee costs		(30,037)	<b>(32,030)</b>	(33,490)	(34,502)	(35,528)
Materials and services		(27,663)	<b>(28,767)</b>	(26,644)	(27,558)	(27,721)
Other payments		(3,145)	<b>(3,280)</b>	(3,377)	(3,458)	(3,545)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	32,990	<b>25,891</b>	27,152	24,189	25,018
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(24,641)	<b>(24,260)</b>	(24,556)	(19,437)	(18,057)
Proceeds from sale of property, infrastructure, plant and equipment		1,477	<b>724</b>	815	801	808
Payments for investments		(10,661)	<b>-</b>	(2,000)	(4,000)	(6,000)
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	(33,825)	<b>(23,536)</b>	(25,741)	(22,636)	(23,249)
<b>Cash flows from financing activities</b>						
Finance costs		(216)	<b>(190)</b>	(164)	(137)	(109)
Repayment of borrowings		(1,291)	<b>(1,316)</b>	(1,342)	(1,369)	(1,397)
Interest paid - lease liability		(2)	<b>(1)</b>	-	-	-
Repayment of lease liabilities		(94)	<b>(87)</b>	-	-	-
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	(1,603)	<b>(1,594)</b>	(1,506)	(1,506)	(1,506)
Net increase/(decrease) in cash & cash equivalents		(2,438)	<b>761</b>	(95)	47	263
Cash and cash equivalents at the beginning of the financial year		6,869	<b>4,431</b>	5,192	5,097	5,144
<b>Cash and cash equivalents at the end of the financial year</b>		4,431	<b>5,192</b>	5,097	5,144	5,407

## Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Forecast	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Buildings		2,082	<b>3,003</b>	3,147	3,647	1,184
Heritage buildings		153	<b>25</b>	129	134	140
<b>Total buildings</b>		<u>2,235</u>	<u><b>3,028</b></u>	<u>3,276</u>	<u>3,781</u>	<u>1,324</u>
<b>Total property</b>		<u>2,235</u>	<u><b>3,028</b></u>	<u>3,276</u>	<u>3,781</u>	<u>1,324</u>
<b>Plant and equipment</b>						
Plant, machinery and equipment		3,209	<b>2,892</b>	2,651	2,777	2,739
Computers and telecommunications		760	<b>576</b>	518	484	1,417
<b>Total plant and equipment</b>		<u>3,969</u>	<u><b>3,468</b></u>	<u>3,169</u>	<u>3,261</u>	<u>4,156</u>
<b>Infrastructure</b>						
Roads		13,244	<b>14,126</b>	12,475	11,346	11,533
Bridges		1,254	<b>1,385</b>	3,294	291	188
Footpaths and cycleways		397	<b>228</b>	174	181	188
Drainage		367	<b>155</b>	161	167	174
Recreational, leisure and community facilities		1,509	<b>1,310</b>	190	223	247
Waste management		425	<b>390</b>	1,817	187	248
Parks, open space and streetscapes		527	-	-	-	-
Off street car parks		250	<b>150</b>	-	-	-
Other infrastructure		464	<b>20</b>	-	-	-
<b>Total infrastructure</b>		<u>18,437</u>	<u><b>17,764</b></u>	<u>18,111</u>	<u>12,395</u>	<u>12,577</u>
<b>Total capital works expenditure</b>	4.5.1	<u>24,641</u>	<u><b>24,260</b></u>	<u>24,556</u>	<u>19,437</u>	<u>18,057</u>
<b>Represented by:</b>						
New asset expenditure		214	-	-	-	-
Asset renewal expenditure		22,296	<b>21,662</b>	21,168	19,270	17,725
Asset expansion expenditure		380	-	-	-	-
Asset upgrade expenditure		1,751	<b>2,598</b>	3,388	167	332
<b>Total capital works expenditure</b>	4.5.1	<u>24,641</u>	<u><b>24,260</b></u>	<u>24,556</u>	<u>19,437</u>	<u>18,057</u>
<b>Funding sources represented by:</b>						
Grants		16,687	<b>8,292</b>	7,738	4,869	4,769
Contributions		738	<b>729</b>	353	328	348
Council cash		7,216	<b>15,239</b>	16,465	14,240	12,940
<b>Total capital works expenditure</b>	4.5.1	<u>24,641</u>	<u><b>24,260</b></u>	<u>24,556</u>	<u>19,437</u>	<u>18,057</u>

## Statement of Human Resources

For the four years ending 30 June 2030

	Forecast	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	31,028	<b>32,085</b>	33,608	34,590	35,612
Employee costs - capital	2,166	<b>2,360</b>	2,431	2,376	2,447
<b>Total staff expenditure</b>	<b>33,194</b>	<b>34,445</b>	<b>36,039</b>	<b>36,966</b>	<b>38,059</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	274.6	<b>275.3</b>	275.3	274.3	274.3
<b>Total staff numbers</b>	<b>274.6</b>	<b>275.3</b>	<b>275.3</b>	<b>274.3</b>	<b>274.3</b>

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

Department	Budget 2026/27 \$'000	Comprises			
		Permanent		Casual	Temporary
		Full Time \$'000	Part time \$'000	\$'000	\$'000
Strategy & Integrity	4,728	4,551	177	-	-
Empowering Communities	9,154	6,935	1,675	342	201
CEO Office	515	515	-	-	-
Infrastructure Sustainability	13,514	12,776	540	7	191
Culture & Capability	3,749	3,749	-	-	-
<b>Total permanent staff expenditure</b>	<b>31,660</b>	<b>28,526</b>	<b>2,393</b>	<b>349</b>	<b>392</b>
Other employee related expenditure	425				
Capitalised labour costs	2,360				
<b>Total expenditure</b>	<b>34,445</b>				

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

Department	Budget 2026/27	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
Strategy & Integrity	33.6	32.0	1.6	-	-
Empowering Communities	71.9	52.6	14.8	2.8	1.7
CEO Office	2.0	2.0	-	-	-
Infrastructure Sustainability	139.9	134.3	5.6	0.1	-
Culture & Capability	28.0	28.0	-	-	-
<b>Total staff</b>	<b>275.3</b>	<b>248.9</b>	<b>21.9</b>	<b>2.8</b>	<b>1.7</b>

**Summary of Planned Human Resources Expenditure  
For the four years ended 30 June 2030**

	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
<b>CEO Office</b>				
Permanent - Full time	515	539	554	571
Women	515	539	554	571
<b>Total CEO Office</b>	<b>515</b>	<b>539</b>	<b>554</b>	<b>571</b>
<b>Culture &amp; Capability</b>				
Permanent - Full time	3,749	3,920	4,033	4,154
Women	2,090	2,185	2,248	2,316
Men	1,659	1,735	1,785	1,838
<b>Total Culture &amp; Capability</b>	<b>3,749</b>	<b>3,920</b>	<b>4,033</b>	<b>4,154</b>
<b>Strategy &amp; Integrity</b>				
Permanent - Full time	4,551	4,760	4,898	5,046
Women	3,406	3,562	3,665	3,775
Men	1,144	1,197	1,231	1,268
Permanent - Part time	177	185	191	196
Women	177	185	191	196
<b>Total Strategy &amp; Integrity</b>	<b>4,728</b>	<b>4,945</b>	<b>5,089</b>	<b>5,242</b>
<b>Infrastructure Sustainability</b>				
Permanent - Full time	12,776	13,404	13,804	14,211
Women	2,035	2,129	2,190	2,255
Men	9,965	10,460	10,775	11,092
Vacant positions	776	815	839	864
Permanent - Part time	540	567	584	601
Women	160	168	172	178
Men	380	399	412	424
<b>Total Infrastructure Sustainability</b>	<b>13,316</b>	<b>13,970</b>	<b>14,388</b>	<b>14,812</b>
<b>Empowering Communities</b>				
Permanent - Full time	6,935	7,251	7,460	7,682
Women	4,520	4,726	4,862	5,008
Men	2,141	2,239	2,303	2,371
Vacant positions	274	286	294	303
Permanent - Part time	1,675	1,752	1,803	1,857
Women	1,346	1,407	1,448	1,491
Men	240	251	258	266
Vacant positions	90	94	97	100
<b>Total Empowering Communities</b>	<b>8,611</b>	<b>9,003</b>	<b>9,262</b>	<b>9,539</b>
<b>Casuals, temporary and other expenditure</b>	<b>1,166</b>	<b>1,230</b>	<b>1,264</b>	<b>1,293</b>
<b>Capitalised labour costs</b>	<b>2,360</b>	<b>2,431</b>	<b>2,376</b>	<b>2,447</b>
<b>Total staff expenditure</b>	<b>34,445</b>	<b>36,039</b>	<b>36,966</b>	<b>38,059</b>

	2026/27	2027/28	2028/29	2029/30
	FTE	FTE	FTE	FTE
<b>CEO Office</b>				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	2.0	2.0	2.0	2.0
<b>Total CEO Office</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Culture &amp; Capability</b>				
Permanent - Full time	27.0	27.0	27.0	27.0
Women	15.0	15.0	15.0	15.0
Men	12.0	12.0	12.0	12.0
<b>Total Culture &amp; Capability</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>
<b>Strategy &amp; Integrity</b>				
Permanent - Full time	32.0	32.0	32.0	32.0
Women	26.0	26.0	26.0	26.0
Men	6.0	6.0	6.0	6.0
Permanent - Part time	1.6	1.6	1.6	1.6
Women	1.6	1.6	1.6	1.6
<b>Total Strategy &amp; Integrity</b>	<b>33.6</b>	<b>33.6</b>	<b>33.6</b>	<b>33.6</b>
<b>Infrastructure Sustainability</b>				
Permanent - Full time	114.5	114.5	114.5	114.5
Women	14.8	14.8	14.8	14.8
Men	91.2	91.2	91.2	91.2
Persons of self-described gender	0.0	0.0	0.0	0.0
Vacant positions	8.5	8.5	8.5	8.5
Permanent - Part time	5.6	5.6	5.6	5.6
Women	1.7	1.7	1.7	1.7
Men	3.9	3.9	3.9	3.9
<b>Total Infrastructure Sustainability</b>	<b>120.1</b>	<b>120.1</b>	<b>120.1</b>	<b>120.1</b>
<b>Empowering Communities</b>				
Permanent - Full time	52.6	52.6	52.6	52.6
Women	35.6	35.6	35.6	35.6
Men	15.0	15.0	15.0	15.0
Vacant positions	2.0	2.0	2.0	2.0
Permanent - Part time	14.8	14.8	14.8	14.8
Women	11.6	11.6	11.6	11.6
Men	2.3	2.3	2.3	2.3
Vacant positions	1.0	1.0	1.0	1.0
<b>Total Empowering Communities</b>	<b>67.4</b>	<b>67.4</b>	<b>67.4</b>	<b>67.4</b>
<b>Casuals and temporary staff</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>
<b>Capitalised labour</b>	<b>17.8</b>	<b>17.8</b>	<b>16.8</b>	<b>16.8</b>
<b>Total staff numbers</b>	<b>275.3</b>	<b>275.3</b>	<b>274.3</b>	<b>274.3</b>

## 4. Notes to the financial statements

This section presents detailed information on material components of the financial statements.

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

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 2026/27 the FGRS cap has been set at 2.75%. The cap applies to general rates 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 2.75% in line with the rate cap. This will raise total rates and charges for 2026/27 to \$56,584,721.

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

	2025/26	2026/27	Change	
	Forecast	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
General rates*	48,325	49,802	1,477	3.06%
Service rates and charges	5,333	5,925	592	11.10%
Supplementary rates and rate adjustments	159	229	70	44.03%
Interest on rates and charges	285	292	7	2.46%
Cultural and recreational	22	23	1	4.55%
Revenue in lieu of rates	296	314	18	6.08%
<b>Total rates and charges</b>	<b>54,420</b>	<b>56,585</b>	<b>2,165</b>	<b>3.98%</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	2025/26	2026/27	Change
	cents/\$CIV	cents/\$CIV	
General rate for rateable residential properties	0.320839	0.330876	3.13%
General rate for rateable industrial properties	0.336881	0.347420	3.13%
General rate for rateable commercial properties	0.336881	0.347420	3.13%
General rate for rateable farm properties	0.208546	0.215069	3.13%
General rate for rateable vacant rural properties	0.224587	0.231613	3.13%
General rate for rateable vacant residential properties	0.481259	0.496314	3.13%
General rate for rateable vacant commercial properties	0.641679	0.661752	3.13%
General rate for rateable vacant industrial properties	0.641679	0.661752	3.13%

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	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential	30,654	<b>31,808</b>	1,154	<b>3.76%</b>
Industrial	1,202	<b>1,234</b>	32	<b>2.66%</b>
Commercial	1,465	<b>1,506</b>	41	<b>2.80%</b>
Farm	13,302	<b>13,755</b>	453	<b>3.41%</b>
Vacant rural	117	<b>112</b>	(5)	<b>(4.27%)</b>
Vacant residential	1,406	<b>1,274</b>	(132)	<b>(9.39%)</b>
Vacant commercial	47	<b>43</b>	(4)	<b>(8.51%)</b>
Vacant industrial	58	<b>69</b>	11	<b>18.97%</b>
<b>Total amount to be raised by general rates</b>	<b>48,251</b>	<b>49,801</b>	<b>1,550</b>	<b>3.21%</b>

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

Type or class of land	2025/26	2026/27	Change	
	Number	Number	Number	%
Residential	15,010	<b>15,117</b>	107	<b>0.71%</b>
Industrial	371	<b>372</b>	1	<b>0.27%</b>
Commercial	638	<b>641</b>	3	<b>0.47%</b>
Farm	3,230	<b>3,223</b>	(7)	<b>(0.22%)</b>
Vacant rural	182	<b>170</b>	(12)	<b>(6.59%)</b>
Vacant residential	1,010	<b>987</b>	(23)	<b>(2.28%)</b>
Vacant commercial	26	<b>23</b>	(3)	<b>(11.54%)</b>
Vacant industrial	24	<b>25</b>	1	<b>4.17%</b>
<b>Total number of assessments</b>	<b>20,491</b>	<b>20,558</b>	<b>67</b>	<b>0.33%</b>

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

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

Type or class of land	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
Residential	9,554,013	<b>9,613,388</b>	59,375	<b>0.62%</b>
Industrial	356,842	<b>355,242</b>	(1,600)	<b>(0.45%)</b>
Commercial	434,847	<b>433,545</b>	(1,302)	<b>(0.30%)</b>
Farm	6,378,587	<b>6,395,807</b>	17,220	<b>0.27%</b>
Vacant rural	52,018	<b>48,484</b>	(3,534)	<b>(6.79%)</b>
Vacant residential	292,199	<b>256,618</b>	(35,581)	<b>(12.18%)</b>
Vacant commercial	7,285	<b>6,455</b>	(830)	<b>(11.39%)</b>
Vacant industrial	9,115	<b>10,480</b>	1,365	<b>14.98%</b>
<b>Total value of land</b>	<b>17,084,906</b>	<b>17,120,019</b>	<b>35,113</b>	<b>0.21%</b>

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

Type of Charge	Per Rateable Property 2025/26	Per Rateable Property 2026/27	Change	
	\$	\$	\$	%
<i>Waste Services Charge A - Kerbside garbage and recycling collection service charge – Residential (120 litre weekly garbage/240 litre fortnightly recycling).</i>	313.95	-	(313.95)	<b>(100.00%)</b>
<i>Waste Services Charge B - Kerbside recycling only collection service charge - Commercial (2 x 240 litre fortnightly recycling service only).</i>	313.95	-	(313.95)	<b>(100.00%)</b>
<i>Waste Services Charge C - Kerbside garbage and recycling collection service – Commercial premises only (240 litre weekly garbage / 240 litre fortnightly recycling).</i>	442.00	-	(442.00)	<b>(100.00%)</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>	324.30	-	(324.30)	<b>(100.00%)</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>	371.95	-	(371.95)	<b>(100.00%)</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>	237.25	-	(237.25)	<b>(100.00%)</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>	377.00	-	(377.00)	<b>(100.00%)</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>	217.55	-	(217.55)	<b>(100.00%)</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>	387.85	-	(387.85)	<b>(100.00%)</b>
<i>Garb Green Waste Bin – Kerbside green waste collection service (240 litre fortnightly) for 12 months</i>	113.85	-	(113.85)	<b>(100.00%)</b>
<i>Kerbside Waste Charge A – 240L weekly FOGO, 240L fortnightly Recycling and 120L fortnightly General Waste collection service</i>	-	<b>428.20</b>	428.20	
<i>Kerbside Waste Charge B – 240L weekly FOGO, 240L fortnightly Recycling and 240L fortnightly General Waste collection service</i>	-	<b>590.20</b>	590.20	
<i>Kerbside Waste Charge C – Additional 240L fortnightly Recycling</i>	-	<b>91.80</b>	91.80	
<i>Kerbside Waste Charge D – Additional 240L weekly FOGO</i>	-	<b>174.40</b>	174.40	
<i>Kerbside Waste Charge E – 240L fortnightly Recycling only (Non Residential premises only)</i>	-	<b>91.80</b>	91.80	
<i>Kerbside Waste Charge F – Additional 240L fortnightly General Waste</i>	-	<b>324.00</b>	324.00	

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

Type of Charge	2025/26	2026/27	Change	
	\$	\$	\$	%
Waste Services Charge A	3,229,604	-	3,229,604	(100.00%)
Waste Services Charge B	15,698	-	15,698	(100.00%)
Waste Services Charge C	109,174	-	109,174	(100.00%)
Waste Services Charge D	232,523	-	232,523	(100.00%)
Waste Services Charge E	45,378	-	45,378	(100.00%)
Waste Services Charge G	189,088	-	189,088	(100.00%)
Waste Services Charge H	415,077	-	415,077	(100.00%)
Waste Services Charge J	2,176	-	2,176	(100.00%)
Waste Services Charge A	24,435	-	24,435	(100.00%)
Green Waste Bin	1,028,749	-	1,028,749	(100.00%)
Supplementary Waste Services	40,868	41,890	1,022	2.50%
Kerbside Waste Charge A	-	5,523,780	5,523,780	
Kerbside Waste Charge B	-	295,100	295,100	
Kerbside Waste Charge C	-	13,770	13,770	
Kerbside Waste Charge D	-	43,600	43,600	
Kerbside Waste Charge E	-	6,426	6,426	
Kerbside Waste Charge F	-	-	-	
<b>Total</b>	<b>5,332,770</b>	<b>5,924,566</b>	<b>591,796</b>	<b>11.10%</b>

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

	2025/26	2026/27	Change	
	\$'000	\$'000	\$'000	%
General rates	48,325	49,802	1,477	3.06%
Waste service charges	5,333	5,925	592	11.10%
Supplementary valuations	159	229	70	44.03%
Cultural and recreational	22	23	1	4.55%
Revenue in lieu of rates	296	314	18	6.08%
<b>Total Rates and charges</b>	<b>54,135</b>	<b>56,293</b>	<b>2,158</b>	<b>3.99%</b>

4.1.1(j) 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.

	2025/26	2026/27
Total Rates	\$ 46,845,275	\$ 48,469,274
Number of rateable properties	20,491	20,558
Base Average Rate	\$ 2,286	\$ 2,358
Maximum Rate Increase (set by the State Government)	3.00%	2.75%
Capped Average Rate	\$ 2,355	\$ 2,423
Maximum General Rates and Municipal Charges Revenue	\$ 48,250,633	\$ 49,802,179
Budgeted General Rates and Municipal Charges Revenue	\$ 48,250,633	\$ 49,802,179
Budgeted Supplementary Rates	\$ 158,896	\$ 229,024
Budgeted Total Rates and Municipal Charges Revenue	\$ 48,409,529	\$ 50,031,203

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

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

- The making of supplementary valuations (2026/27: estimated \$229,024 and 2025/26: \$158,896)
- 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(l) Differential rates

Please refer to Appendix 1

4.1.1(m) 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>	<b>2026/27 Charge</b>
Leongatha & District Equestrian Club	10445	465.25	479.80
Leongatha Bowls Club Incorporated	10570	1,135.00	1,170.51
Leongatha Lyric Theatre	15615	760.00	783.78
Meeniyan Golf Club	32965	1,645.00	1,696.46
Leongatha Lyric Theatre	51360	577.60	595.67
Mirboo North Bowling Club Inc	62065	866.40	893.50
Korumburra Golf Club	68931	1,508.15	1,555.33
Korumburra Croquet Club Inc	69769	561.55	579.12
Korumburra Bowling Club Inc.	69788	617.70	637.02
Korumburra Italian Social Club Incorporated	70130	802.20	827.30
Loch Memorial Reserve	70797	425.15	438.45
Loch & District Bowling Club Inc	71009	1,091.00	1,125.13
Korumburra Gun Club Inc	71522	545.50	562.57
Korumburra Motor Cycle Club Incorporated	72201	409.10	421.90
Fish Creek Football Netball Club	73966	304.80	314.34
Fish Creek Bowls Club Inc	73967	705.95	728.03
Foster Football Netball Club	75233	722.00	744.59
Foster Bowls Club Incorporated	75359	994.75	1,025.87
Toora Bowls Club Inc	76692	818.25	843.85
Port Welshpool Bowling Club	77094	344.95	355.74
Welshpool Recreation Reserve Inc	77838	409.10	421.90
Mirboo North Golf Club Inc	81620	1,123.10	1,158.23
Leongatha Golf Club Inc	82666	2,406.65	2,481.94
Korumburra Showgrounds	88661	3,128.65	3,226.53
<b>Total</b>		<b>22,367.80</b>	<b>23,067.55</b>

#### 4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	2025/26	2026/27	\$'000	%
Rates and Charges	40	40	-	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	213	213	-	0.00%
Environmental Health	107	123	16	14.95%
Local Laws	65	130	65	100.00%
Project Delivery	165	104	(61)	(36.97%)
<b>Total statutory fees and fines</b>	<b>1,150</b>	<b>1,170</b>	<b>20</b>	<b>1.74%</b>

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include planning and building applications, some engineering permits, animal registrations and parking infringements. Increases in statutory fees are made in accordance with legislative requirements. Statutory fees and fines are budgeted to increase by 1.74% or \$0.02 million compared to 2025/26 Forecast.

#### 4.1.3 User fees

	Forecast	Budget	Change	
	2025/26	2026/27	\$'000	%
Procurement and Assurance	2	2	-	0.00%
Coal Creek - Education Programs	19	19	-	0.00%
Statutory Planning	77	71	(6)	(7.79%)
Strategic Planning	1	1	-	0.00%
Building & Planning Compliance	19	21	2	10.53%
Environmental Health	222	220	(2)	(0.90%)
Local Laws	477	473	(4)	(0.84%)
Immunisation	6	10	4	66.67%
Facility Management and Cleaning	27	27	-	0.00%
Project Delivery	27	35	8	29.63%
Operational Support	1	1	-	0.00%
Environmental Services	110	153	43	39.09%
Hard Waste Collection	8	9	1	12.50%
Landfills Operations	4,608	5,285	677	14.69%
<b>Total user fees</b>	<b>5,604</b>	<b>6,327</b>	<b>723</b>	<b>12.90%</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 12.90% or \$0.72 million and mainly relates to Landfill Operation fees which have increased by 14.69% 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	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Grants received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	12,529	20,122	7,593	60.60%
State funded grants	14,290	3,065	(11,225)	(78.55%)
<b>Total grants received</b>	<b>26,819</b>	<b>23,187</b>	<b>(3,632)</b>	<b>(13.54%)</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	6,275	13,417	7,142	113.82%
Immunisation	1	1	-	0.00%
<b>Recurrent - State Government</b>				
Coal Creek - Education Programs	8	8	-	0.00%
Environmental Health	15	15	-	0.00%
Children's Crossings	89	80	(9)	(10.11%)
Children and Family Services	79	79	-	0.00%
Immunisation	12	12	-	0.00%
Maternal and Child Health	588	595	7	1.19%
PreSchool Inclusion Program	214	214	-	0.00%
Supported Playgroups	139	139	-	0.00%
<b>Total recurrent grants</b>	<b>7,420</b>	<b>14,560</b>	<b>7,140</b>	<b>96.23%</b>
<b>Non-recurrent - State Government</b>				
Rates and Charges	188	60	(128)	(68.09%)
Arts, Culture & Visitor Economy Coordination	125	-	(125)	(100.00%)
Coal Creek - Events	6	-	(6)	(100.00%)
Social Planning	2	-	(2)	(100.00%)
Municipal Emergency Resourcing Program	60	60	-	0.00%
Road & Safety Investigation - School/Tourist Precinct	7	-	(7)	(100.00%)
Victoria Road Loch				
Boat Ramps	68	71	3	4.41%
Biodiversity	59	59	-	0.00%
Storm Event 28 August 2024 - AGRN 1147 - Emergency Works	1,882	-	(1,882)	(100.00%)
Recreational Lighting	315	85	(230)	(73.02%)
<b>Total non-recurrent grants</b>	<b>2,712</b>	<b>335</b>	<b>(2,377)</b>	<b>(87.65%)</b>
<b>Total operating grants</b>	<b>10,132</b>	<b>14,895</b>	<b>4,763</b>	<b>47.01%</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	3,815	4,531	716	18.77%
<b>Total recurrent grants</b>	<b>3,815</b>	<b>4,531</b>	<b>716</b>	<b>18.77%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Roads	2,286	960	(1,326)	(58.01%)
Bridges	152	1,213	1,061	698.03%
<b>Total non-recurrent grants</b>	<b>2,438</b>	<b>2,173</b>	<b>(265)</b>	<b>(10.87%)</b>
<b>Non-recurrent - State Government</b>				
Building	953	-	(953)	(100.00%)
Roads	8,068	-	(8,068)	(100.00%)
Footpaths and cycleways	563	188	(375)	(66.61%)
Other infrastructure	850	1,400	550	64.71%
<b>Total non-recurrent grants</b>	<b>10,434</b>	<b>1,588</b>	<b>(8,846)</b>	<b>(84.78%)</b>
<b>Total capital grants</b>	<b>16,687</b>	<b>8,292</b>	<b>(8,395)</b>	<b>(50.31%)</b>
<b>Total Grants</b>	<b>26,819</b>	<b>23,187</b>	<b>(3,632)</b>	<b>(13.54%)</b>

Operating grants include all operating monies received from state and federal sources for the purpose of funding the delivery of Council's services to residents. Council expects to receive 47.01% or \$4.76 million more in operating grants in 2026/27 compared to the 2025/26 forecast as a result of receiving 50% of the 2025/26 Financial Assistance Grants in advance in 2024/25.

Capital grants include monies received from state and federal sources for the purposes of funding the Capital Works Program. The receipt of this income is project dependant and can vary substantially from year to year. Council expects to receive 46.63% or \$7.60 million less in capital grants in 2026/27 compared to the 2025/26 forecast largely due to grant funding related to natural disasters received in 2025/26.

#### 4.1.5 Contributions

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Monetary	1,127	1,116	(11)	(0.98%)
Non-monetary	452	464	12	2.65%
<b>Total contributions</b>	<b>1,579</b>	<b>1,580</b>	<b>1</b>	<b>0.06%</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.

Non-monetary contributions represent sub divisional components donated by developers upon completion of sub divisions and include infrastructure assets such as roads, drainage, footpaths and kerb and channel in lieu of cash contributions.

#### 4.1.6 Other income

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Interest	750	800	50	6.67%
Sundry	282	271	(11)	(3.90%)
Reimbursements	604	583	(21)	(3.48%)
Rental	247	253	6	2.43%
<b>Total other income</b>	<b>1,883</b>	<b>1,907</b>	<b>24</b>	<b>1.27%</b>

Other income is projected to remain consistent in 2026/27 compared to the 2025/26 forecast.

#### 4.1.7 Employee costs

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Wages and salaries	26,914	27,919	1,005	3.73%
WorkCover	706	633	(73)	(10.34%)
Superannuation	3,408	3,533	125	3.67%
<b>Total employee costs</b>	<b>31,028</b>	<b>32,085</b>	<b>1,057</b>	<b>3.41%</b>

Employee costs include all labour related expenditure such as wages and salaries and oncosts such as allowances, leave entitlements, employer superannuation and WorkCover insurance. Employee costs in total are budgeted to increase by 3.08% or \$0.96 million compared to the 2025/26 forecast result.

#### 4.1.8 Materials and services

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Contract Payments	11,611	13,056	1,445	12.45%
Materials General	2,718	2,818	100	3.68%
Levies, Licenses & Permits	2,402	2,501	99	4.12%
Maintenance	2,045	2,129	84	4.11%
Insurance Premiums	1,518	1,902	384	25.30%
Software Support & Licenses	1,491	1,492	1	0.07%
Fuel & Oil	2,291	1,799	(492)	(21.48%)
Consultancies	2,106	867	(1,239)	(58.83%)
Utilities	906	917	11	1.21%
Training & Professional Development	487	483	(4)	(0.82%)
Marketing & Advertising	434	356	(78)	(17.97%)
Legal Fees	366	315	(51)	(13.93%)
Subscriptions & Memberships	163	164	1	0.61%
Advocacy	17	17	-	0.00%
Labour Hire	21	-	(21)	(100.00%)
<b>Total materials and services</b>	<b>28,576</b>	<b>28,816</b>	<b>240</b>	<b>0.84%</b>

Materials and services expenditure is budgeted to increase by 0.84% or \$0.24 million compared to the 2025/26 forecast.

#### 4.1.9 Depreciation

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Property	2,779	3,294	515	18.53%
Plant & equipment	2,327	2,196	(131)	(5.63%)
Infrastructure	8,451	9,942	1,491	17.64%
<b>Total depreciation</b>	<b>13,557</b>	<b>15,432</b>	<b>1,875</b>	<b>13.83%</b>

Depreciation relates to the usage of Council's property, plant & equipment and infrastructure assets. Depreciation expenditure is budgeted to increase by 13.83% or \$1.88 million compared to the 2025/26 forecast due to reflecting the increase in value of assets.

#### 4.1.10 Depreciation - Right of use assets

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Right of use assets	92	85	(7)	(7.61%)
<b>Total depreciation - right of use assets</b>	<b>92</b>	<b>85</b>	<b>(7)</b>	<b>(7.61%)</b>

#### 4.1.11 Other expenses

	Forecast 2025/26 \$'000	Budget 2026/27 \$'000	Change	
			\$'000	%
Grants, Contributions & Discretionary Funds	2,557	2,584	27	1.06%
Audit	139	139	-	0.00%
Allowances	439	452	13	2.96%
Fees & Charges	115	110	(5)	(4.35%)
<b>Total other expenses</b>	<b>3,250</b>	<b>3,285</b>	<b>35</b>	<b>1.08%</b>

Other expenses include audit fees, contributions, Councillor allowances and community grants. Other expenses are budgeted to increase by 1.05% or \$0.03 million.

## 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 \$0.76 million during the 2026/27 financial year, refer to the Statement of Cash Flows for more information. Other financial assets represent deposits held with long term maturities (> 90 days) and these are projected to be \$23.98 million as of 30 June 2027.

### 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

Council has accessed low-interest subsidised loans that funded a range of major infrastructure projects including the completion of the Mirboo North Pool Refurbishment, Korumburra Community Hub and Korumburra Streetscape. No new loans are budgeted in the 2026/27 year or the projections to 2029/30.

The total amount outstanding as at 30 June 2027 is projected to be \$7.69 million.

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

	Forecast	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$	\$	\$	\$	\$
Amount borrowed as at 30 June of the prior year	10,300	<b>9,009</b>	7,693	6,350	4,982
Amount proposed to be borrowed	-	-	-	-	-
Amount projected to be redeemed	(1,291)	<b>(1,316)</b>	(1,343)	(1,368)	(1,397)
<b>Amount of borrowings as at 30 June</b>	<b>9,009</b>	<b>7,693</b>	<b>6,350</b>	<b>4,982</b>	<b>3,585</b>

## 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.

### 4.3.2 Reserves

Reserves are amounts of money set aside for specific purposes to be incurred in later years.

Reserves are either statutory or discretionary. Statutory reserves are governed by legislation (or other legal requirements) to be used for a specific purpose. Discretionary reserves are funds held by Council, segregated from accumulated surplus, based on Council's discretion.

Council's reserve funds are described in the following table:

Statutory Reserve	Purpose
Public Open Space	Funds to be utilised for the development of land for public purposes, new open space and recreation assets, as well as upgrade or expansion of existing assets. The intention is to spend these funds on assets within the vicinity of the developments from which the funds were received.
Development Contributions	Funds held from the collection of development contribution levy income to be expended on infrastructure projects in line with the requirements of the Developer Contribution Plan.
Discretionary Reserve	Purpose
Caravan Parks	This reserve is created for the development of future funding for caravan park projects.
Corner Inlet Reserve	Reserve for the maintenance of a seawall to protect private lands from flooding.
Venus Bay Surf Lifesaving Club	Reserve to hold funds from a community capital works allocation to allow the club time to attract further funding from other agencies.
Unexpended Grants and Contributions	Funds held from grant monies, to be expended in future financial years, and not recognised in the Balance Sheet as 'Grants in Advance' at the end of each financial year. External restrictions may or may not apply in line with individual funding agreements.
Asset Development Reserve	Funds set aside for contingency planning purposes as well as for contribution to future major projects. Source of funds is to be derived from the year-end cash operating surplus. Up to 50% of available cash surplus / savings may be allocated to the reserve.
Renewable Energy Reserve	Funds held to develop, support and maintain sustainable energy programs. Source of funds may include: Savings from existing renewable energy sources (e.g. EV charging stations). Operating surplus derived from Council funded renewable energy programs.
Carry Forward Projects Reserve	Funds held from unexpended projects at the completion of a financial year. Reserve funds are to be applied to carried forward projects expected to be completed in a future financial year.
General Reserve	This reserve holds contribution funds to address shortfalls resulting from the cost of emergency management works and storm damage rectification and adaptation planning. Source of funds is to be derived from the year-end cash operating surplus.

## 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 \$25.89 million in 2026/27. Cash flows from operating activities is anticipated to be \$7.10 million lower than the projected 2025/26 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 budgeted at \$23.54 million in 2026/27. Net cash used in investing activities is anticipated to decrease by \$10.29 million in 2026/27 compared to 2025/26 due to a decrease in payments for investments.

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

Council will make principal repayments of \$1.32 million and interest expense repayment is \$0.19 million.

## 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2026/27 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

### 4.5.1 Summary

	Forecast	Budget	Change	
	2025/26	2026/27	\$'000	%
	\$'000	\$'000	\$'000	%
Property	1,650	<b>3,028</b>	1,378	<b>83.52%</b>
Plant and equipment	3,969	<b>3,467</b>	(502)	<b>(12.64%)</b>
Infrastructure	19,022	<b>17,765</b>	(1,257)	<b>(6.61%)</b>
<b>Total</b>	<b>24,641</b>	<b>24,260</b>	<b>(381)</b>	<b>(1.54%)</b>

	Project Cost		Asset expenditure types			Summary of Funding Sources			
	\$'000	New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
Property	3,028	-	2,968	60	-	-	13	3,016	-
Plant and equipment	3,467	-	3,467	-	-	-	-	3,467	-
Infrastructure	17,765	-	15,227	2,538	-	8,292	716	8,757	-
<b>Total</b>	<b>24,260</b>	<b>-</b>	<b>21,663</b>	<b>2,598</b>	<b>-</b>	<b>8,292</b>	<b>729</b>	<b>15,240</b>	<b>-</b>

Capital works for the 2026/27 year of \$24.26 million have been funded by grants of \$8.292 million, contributions of \$0.729 million and Council cash of \$15.24 million.

## 4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources			
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
82620 - Building Renewal Program - Administrative	60	-	-	60	-	-	-	60	-
82630 - Building Renewal Program - Operations/Depot	30	-	30	-	-	-	-	30	-
82640 - Building Renewal Program - Early Years - Preschool/Childcare	93	-	93	-	-	-	-	93	-
82660 - Building Renewal Program - Community Venue - Hall/Meeting Places	575	-	575	-	-	-	-	575	-
82670 - Building Renewal Program - Community Venue - Community Centres	90	-	90	-	-	-	-	90	-
82680 - Building Renewal Program - Public Toilets	155	-	155	-	-	-	-	155	-
82690 - Building Renewal Program - Aquatic/Pools	420	-	420	-	-	-	-	420	-
82700 - Building Renewal Program - Recreation/Sport	1,480	-	1,480	-	-	-	13	1,468	-
<b>Heritage buildings</b>									
82650 - Building Renewal Program - Heritage/History	25	-	25	-	-	-	-	25	-
<b>TOTAL PROPERTY</b>	<b>2,928</b>	<b>-</b>	<b>2,868</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>2,916</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
79110 - Fleet - Fleet Purchases	873	-	873	-	-	-	-	873	-
79120 - Plant - Plant Purchases	2,019	-	2,019	-	-	-	-	2,019	-
<b>Computers and Telecommunications</b>									
80110 - IT Capital - Technology Support	401	-	401	-	-	-	-	401	-
83120 - Website Redesign	175	-	175	-	-	-	-	175	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>3,467</b>	<b>-</b>	<b>3,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,467</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
71150 - Road Management Plan Construction	200	-	200	-	-	-	-	200	-
82110 - Roads - Reseals	2,408	-	2,408	-	-	-	-	2,408	-
82120 - Roads - Reseal Preparation	1,303	-	1,303	-	-	-	-	1,303	-
82210 - Roads - Sealed Rehabilitation Program	4,461	-	4,461	-	-	-	-	4,461	-
82225 - Roads to Recovery Capital	-	-	-	-	-	4,531	-	(4,531)	-
82980 - Kerb & Channel - Renewal	256	-	256	-	-	-	-	256	-
83500 - Resheets - Capital	2,500	-	2,500	-	-	-	-	2,500	-
93350 - Roads - Safe Local Roads Streets Program	1,800	-	1,317	483	-	1,400	-	400	-

Capital Works Area	Project Cost		Asset expenditure types				Summary of Funding Sources			
	New	Renewal	Upgrade	Expansion	Grants	Contributions	Council cash	Borrowings		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		
<b>Bridges</b>										
71170 - Bridge Renewal Program	220	-	220	-	-	-	-	220	-	
82240 - Guard Rails - Replacement Program	56	-	56	-	-	-	-	56	-	
85040 - Bridge - Rehabilitation Program	294	-	294	-	-	-	-	294	-	
85050 - Major Culvert - Renewal Program	15	-	15	-	-	-	-	15	-	
<b>Footpaths and Cycleways</b>										
88050 - Path Renewal Program	168	-	168	-	-	-	-	168	-	
93120 - Great Southern Rail Trail - Capital	60	-	60	-	-	-	-	60	-	
<b>Drainage</b>										
91010 - Drainage - Rehabilitation Program	155	-	-	155	-	-	-	155	-	
<b>Recreational, Leisure &amp; Community Facilities</b>										
83040 - John Terrill Park, Fish Creek - Septic	560	-	560	-	-	-	-	560	-	
93060 - Playgrounds - Replacement Program	250	-	250	-	-	-	-	250	-	
93310 - Other Structures - Port Welshpool Fixed Pontoon Accessibility	500	-	-	500	-	188	-	313	-	
<b>Waste Management</b>										
83110 - Waste - Access Road Renewal	100	-	100	-	-	-	-	100	-	
95020 - Waste - Landfills	140	-	-	140	-	-	-	140	-	
95090 - Waste - Transfer Station Upgrades	90	-	90	-	-	-	-	90	-	
<b>Parks, Open Space and Streetscapes</b>										
80150 - Statutory Planning - Developer Contribution Capital	-	-	-	-	-	-	716	(716)	-	
<b>Off Street Car Parks</b>										
98040 - Lighting Renewal Program	150	-	150	-	-	-	-	150	-	
<b>Other Infrastructure</b>										
83100 - Emergency Services Infrastructure	20	-	20	-	-	-	-	20	-	
<b>TOTAL INFRASTRUCTURE</b>	<b>15,705</b>	<b>-</b>	<b>14,427</b>	<b>1,278</b>	<b>-</b>	<b>6,118</b>	<b>716</b>	<b>8,871</b>	<b>-</b>	
<b>TOTAL NEW CAPITAL WORKS</b>	<b>22,101</b>	<b>-</b>	<b>20,763</b>	<b>1,338</b>	<b>-</b>	<b>6,118</b>	<b>729</b>	<b>15,254</b>	<b>-</b>	

#### 4.5.3 Works carried forward from the 2025/26 year

Capital Works Area	Project Cost \$'000	New \$'000	Asset expenditure types			Summary of Funding Sources			
			Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contributions \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>									
<b>Buildings</b>									
73600 - Leongatha Precinct Project	100	-	100	-	-	-	-	100	-
<b>TOTAL PROPERTY</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>									
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
83050 - Roads - Simons Lane, Leongatha - Stage 2 Realignment & Intersection	1,200	-	-	1,200	-	960	-	240	-
<b>Bridges</b>									
71170 - Bridge Renewal Program (expenditure carried forward to 2027/28)	800	-	800	-	-	1,213	-	413	-
<b>Waste Management</b>									
95020 - Waste - Landfills	60	-	-	60	-	-	-	60	-
<b>TOTAL INFRASTRUCTURE</b>	<b>2,060</b>	<b>-</b>	<b>800</b>	<b>1,260</b>	<b>-</b>	<b>2,173</b>	<b>-</b>	<b>114</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2025/26</b>	<b>2,160</b>	<b>-</b>	<b>900</b>	<b>1,260</b>	<b>-</b>	<b>2,173</b>	<b>-</b>	<b>14</b>	<b>-</b>

**Summary of Planned Capital Works Expenditure  
For the years ending 30 June 2028, 2029 & 2030**

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	-
<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>										
Plant, machinery and equipment	2,651	-	2,651	-	-	2,651	-	-	2,651	-
Computers and telecommunications	517	-	517	-	-	517	-	-	517	-
<b>Total Plant and Equipment</b>	<b>3,168</b>	<b>-</b>	<b>3,168</b>	<b>-</b>	<b>-</b>	<b>3,168</b>	<b>-</b>	<b>-</b>	<b>3,168</b>	<b>-</b>
<b>Infrastructure</b>										
Roads	12,476	-	10,976	1,500	-	12,476	1,200	-	11,276	-
Bridges	3,294	-	3,294	-	-	3,294	1,668	-	1,626	-
Footpaths and cycleways	174	-	174	-	-	174	-	-	174	-
Drainage	161	-	-	161	-	161	-	-	161	-
Recreational, leisure and community facilities	190	-	190	-	-	190	-	-	190	-
Waste management	1,817	-	90	1,727	-	1,817	-	-	1,817	-
<b>Total Infrastructure</b>	<b>18,112</b>	<b>-</b>	<b>14,724</b>	<b>3,388</b>	<b>-</b>	<b>18,112</b>	<b>2,868</b>	<b>-</b>	<b>15,244</b>	<b>-</b>
<b>Total Capital Works Expenditure</b>	<b>24,556</b>	<b>-</b>	<b>21,168</b>	<b>3,388</b>	<b>-</b>	<b>24,556</b>	<b>2,868</b>	<b>-</b>	<b>21,688</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>										
Buildings	3,647	-	3,647	-	-	3,647	-	-	3,647	-
Heritage Buildings	134	-	134	-	-	134	-	-	134	-
<b>Total Buildings</b>	<b>3,782</b>	-	<b>3,782</b>	-	-	<b>3,782</b>	-	-	<b>3,782</b>	-
<b>Total Property</b>	<b>3,782</b>	-	<b>3,782</b>	-	-	<b>3,782</b>	-	-	<b>3,782</b>	-
<b>Plant and Equipment</b>										
Plant, machinery and equipment	2,777	-	2,777	-	-	2,777	-	-	2,777	-
Computers and telecommunications	484	-	484	-	-	484	-	-	484	-
<b>Total Plant and Equipment</b>	<b>3,261</b>	-	<b>3,261</b>	-	-	-	-	-	<b>3,261</b>	-
<b>Infrastructure</b>										
Roads	11,346	-	11,346	-	-	11,346	-	-	11,346	-
Bridges	291	-	291	-	-	291	-	-	291	-
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	-
<b>Total Infrastructure</b>	<b>12,395</b>	-	<b>12,130</b>	<b>264</b>	-	<b>12,395</b>	-	-	<b>12,395</b>	-
<b>Total Capital Works Expenditure</b>	<b>19,437</b>	-	<b>19,173</b>	<b>264</b>	-	<b>19,437</b>	-	-	<b>19,437</b>	-

2029/30	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	1,184	-	1,184	-	-	1,184	-	-	1,184	-
Heritage Buildings	140	-	140	-	-	140	-	-	140	-
<b>Total Buildings</b>	<b>1,323</b>	-	<b>1,323</b>	-	-	<b>1,323</b>	-	-	<b>1,323</b>	-
<b>Total Property</b>	<b>1,323</b>	-	<b>1,323</b>	-	-	<b>1,323</b>	-	-	<b>1,323</b>	-
<b>Plant and Equipment</b>										
Plant, machinery and equipment	2,739	-	2,739	-	-	2,739	-	-	2,739	-
Computers and telecommunications	1,417	-	1,417	-	-	1,417	-	-	1,417	-
<b>Total Plant and Equipment</b>	<b>4,156</b>	-	<b>4,156</b>	-	-	<b>4,156</b>	-	-	<b>4,156</b>	-
<b>Infrastructure</b>										
Roads	11,533	-	11,533	-	-	11,533	-	-	11,533	-
Bridges	188	-	188	-	-	188	-	-	188	-
Footpaths and cycleways	188	-	188	-	-	188	-	-	188	-
Drainage	174	-	-	174	-	174	-	-	174	-
Recreational, leisure and community facilities	247	-	247	-	-	247	-	-	247	-
Waste management	248	-	90	158	-	248	-	-	248	-
<b>Total Infrastructure</b>	<b>12,578</b>	-	<b>12,246</b>	<b>332</b>	-	<b>12,578</b>	-	-	<b>12,578</b>	-
<b>Total Capital Works Expenditure</b>	<b>18,057</b>	-	<b>17,725</b>	<b>332</b>	-	<b>18,057</b>	-	-	<b>18,057</b>	-

## 5. Targeted performance indicators (additional Council selected)

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the Local Government (Planning and Reporting) Regulations 2020. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives. Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Governance</b>									
<b>Governance</b> (Transparency of Council decisions)	<b>Transparency</b> Number of Council resolutions made at meetings of Council closed to the public / Number of Council resolutions made at meetings of Council	1	12.22%	12.22%	15%	15.00%	15.00%	15.00%	o
<b>Responsiveness</b>									
<b>Statutory Planning</b> (time taken to decide planning applications)	<b>Timeliness</b> The median number of days between receipt of a planning application and a decision on the application	2	91	91	110	110	105	100	+
<b>Responsiveness</b>									
<b>Waste Management</b> (kerbside collection bins missed)	<b>Service standard</b> [Number of kerbside garbage and recycling bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	3	1.5	5	5	5	5	5	o
<b>Environment</b>									
<b>Animal Management</b> (animals reclaimed)	<b>Service standard</b> Number of animals reclaimed / Number of animals collected	4	35.78%	35.78%	35.00%	36.00%	36.00%	40.00%	+
<b>Responsiveness</b>									
<b>Food Safety</b> (time taken to action food complaints)	<b>Timeliness</b> Number of days between receipt and first response action for all food complaints / Number of food complaints	5	0	0	3	3	3	3	o
<b>Community</b>									
<b>Aquatic Facilities</b> (utilisation of aquatic facilities)	<b>Utilisation</b> Utilisation of aquatic facilities	6	4.6	4.6	2	2	2	2	o
<b>Community</b>									
<b>Maternal and Child Health (MCH)</b> (participation in 4-week key age and stage visit)	<b>Satisfaction</b> Number of 4-week key age and stage visits / Number of birth notifications received	7	103.18%	103.18%	95.00%	95.00%	95.00%	95.00%	o
<b>Community</b>									
<b>Libraries</b> (library visits per head of population)	<b>Participation</b> Number of library visits / Population	8	3.8	3.8	2	2	2	2	o

Key to Target Trend:

- + increase in Council's overall targets
- o maintaining Council's overall targets
- decrease in Council's overall targets

## 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 measures and targets will be reported in Council's Performance Statement included in the Annual Report.

### Targeted service performance indicators

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+ / o / -
<b>Governance</b>									
<b>Community engagement</b> (council decisions made and implemented with community input)	<b>Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions</b> Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	46	46	46	46	47	48	+
<b>Environment</b>									
<b>Roads</b> (sealed local roads are maintained and renewed to ensure a safe network)	<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	10	99.95%	99.95%	95.00%	95.00%	95.00%	95.00%	o
<b>Responsiveness</b>									
<b>Statutory planning</b> (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	<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	11	53.27%	53.27%	50.00%	51.00%	52.00%	54.00%	+
<b>Environment</b>									
<b>Waste management</b> (waste is minimised and sustainability is promoted)	<b>Kerbside collection waste to landfill per serviced property</b> Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	0.347 tonne	0.347 tonne	0.347 tonne	0.347 tonne	0.347 tonne	0.347 tonne	o

Key to Target Trend:

+ increase in Council's overall targets

o maintaining Council's overall targets

- decrease in Council's overall targets

## Targeted financial performance indicators

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Financial management</b>									
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	13	195.92%	205.31%	210.81%	222.49%	243.25%	280.40%	+
<b>Financial forecasting</b>									
<b>Asset renewal and upgrade</b> (renewal and upgrade of assets is planned and delivered)	<b>Asset renewal and upgrade compared to depreciation</b> Asset renewal and upgrade expenses / Asset depreciation	14	241.45%	177.38%	157.21%	155.27%	119.92%	108.71%	-
<b>Financial management</b>									
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	15	57.50%	69.64%	66.10%	65.86%	66.02%	66.12%	-
<b>Financial management</b>									
<b>Expenditure and revenue level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	16	\$4,194	\$3,744	\$3,886	\$3,841	\$3,946	\$3,998	-

## 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 2 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.

Domain / Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+o/-
<b>Financial forecasting</b>									
<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	17	25.79%	22.39%	19.67%	17.23%	14.77%	12.69%	+
<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 own-source revenue</b> Interest bearing loans and borrowings / own-source revenue	18	17.07%	14.12%	11.69%	9.45%	7.23%	5.07%	+
	<b>Loans and borrowings repayments compared to own-source revenue</b> Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	19	1.94%	2.36%	2.29%	2.24%	2.19%	2.13%	+
<b>Population</b> (population is a key driver of a Council's ability to fund the delivery of services to the community)	<b>Expenses per head of population</b> Total expenses/ Population	20	\$2,773	\$2,473	\$2,575	\$2,560	\$2,645	\$2,695	o
	<b>Infrastructure per head of population</b> Value of infrastructure / Population	21	\$24,800	\$25,148	\$25,418	\$25,690	\$25,783	\$25,820	o
<b>Revenue and grants</b> (revenue is generated from a range of sources to fund the delivery of services to the community)	<b>Own-source revenue per head of population</b> Own source revenue / Population	22	\$1,945	\$2,057	\$2,121	\$2,166	\$2,221	\$2,279	o
	<b>Recurrent grants per head of population</b> Recurrent grants / Population	23	\$757	\$362	\$615	\$634	\$646	\$658	o
<b>Financial management</b>									
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Cash compared to current liabilities</b> Cash / current liabilities	24	42.96%	24.77%	28.95%	28.50%	28.40%	30.00%	+
<b>Operating position</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	25	5.85%	1.82%	6.68%	9.19%	8.30%	8.80%	+
<b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property value</b> Rate revenue / CIV of rateable properties in the municipal district	26	0.30%	0.32%	0.33%	0.33%	0.34%	0.35%	o
<b>Expenditure and 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	27	\$2,282	\$2,358	\$2,423	\$2,472	\$2,522	\$2,573	+
<b>Rates collection</b> (rates and charges are being responsibly collected)	<b>Rates and charges debt</b> Unpaid rates and charges / all rates and charges	28	11.62%	12.10%	12.14%	12.11%	12.14%	12.14%	o

### 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

## 5c. Additional indicators

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>TCV loans framework indicators</b>									
Interest Cover Ratio	EBITDA : interest expenses	29	164:1	134:1	136:1	167:1	177:1	231:1	+
Interest bearing liabilities to own source revenue	Interest bearing liabilities / own source revenue	30	17.07%	14.12%	11.69%	9.45%	7.23%	5.07%	+

## Notes to measures

### 5

#### 1. Council decision transparency

Council continues to prioritise transparency by limiting the number of decisions made in closed Council. The budget target of 15 per cent serves as a guide to ensure that only appropriate and necessary matters are considered in closed sessions. Council is trialling on a case-by-case basis contracts considered in open Council.

#### 2. Time taken to decide planning applications

Council has continued to prioritise improvements in the timeliness of statutory planning decisions. Additional resourcing has been allocated to address the backlog of legacy applications, alongside a strong organisational focus on meeting statutory timeframes. These measures have resulted in a reduction in the average time taken to determine planning applications compared to previous years, reflecting improved internal efficiency and more consistent service delivery. The 2026/27 target seeks to build on this positive trend, with current performance indicating Council is well-positioned to further enhance timeliness and maintain a high standard of statutory planning service delivery.

#### 3. Kerbside collection bins missed

Fewer kerbside collection bins have been missed compared to previous years, reflecting improved contractor performance. Council anticipates performance will continue to remain below the budget target.

#### 4. Animals reclaimed

The number of animals reclaimed from the pound has been steadily decreasing over the past several years due to external pressures families are facing, the increase of surrendered animals, and the increase in the trapping of feral cats.

#### 5. Time taken to action food complaints

The 2026/27 target indicator to respond to food complaints within three days has been set as per Council's Food Safety Management Policy.

#### 6. Utilisation of aquatic facilities

This indicator assists Council to understand the usage of aquatic facilities and the utilisation by the South Gippsland community.

#### 7. Participation in 4-week key age and stage visit

The 95 per cent budget target for this indicator ensures the service maintains high levels to ensure the health and wellbeing of families within South Gippsland Shire.

#### 8. Library visits per head of population

This indicator assists Council to understand the usage of library service and the utilisation by the South Gippsland community.

### 5a

#### 9. Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions

Council anticipates this indicator to improve gradually and consistently as it continues to priorities and strengthen community consultation and engagement. In November 2025, Council conducted its first pre-budget launch to gather community feedback ahead of developing the Annual Budget. This approach is designed to ensure community input is heard and considered before key organisational documents are prepared.

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

Council has established its sealed road intervention targets based on an evaluation of data collected on condition, officer knowledge of the network and topographical/geographical conditions. Performance continues to exceed the budget target, and the target for 2026/27 has been maintained at 95 per cent. Council remains committed to delivering an efficient road maintenance program, including regular road inspections, prioritising repairs and resurfacing based on condition and usage, and ensuring adequate funding to undertake required works.

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

Council has achieved a significant improvement in the proportion of planning applications decided within required timeframes over recent years. This has been driven by the allocation of additional resources to address the historical backlog of applications, alongside a sustained focus on statutory performance. Current service levels reflect these gains, with improved consistency in meeting required timeframes and stronger overall performance. The 2026/27 target is set to maintain this level of performance, based on continued year-on-year improvement and Council's ongoing commitment to efficient and timely statutory planning outcomes.

#### 12. Kerbside collection waste to landfill per serviced property

Council will introduce a Food Organics and Garden Organics (FOGO) waste collection service from 1 July 2026. This change to kerbside waste collection services for residents in South Gippsland Shire is mandated by the Victorian Government. It will reduce waste to landfill from properties receiving a kerbside collection service. A target figure of 0.347 tonnes of waste to landfill per serviced property has been estimated as a target for the 2026/27 year.

#### 13. Current assets compared to current liabilities

This indicator indicates there is sufficient working capital and cash to cover upcoming expenses.

#### 14. Asset renewal and upgrade compared to depreciation

Council is projecting to spend more on asset and renewal and upgrade, compared to the depreciation of the related capital assets (a basic indication of the required renewal of capital assets).

#### 15. Rates compared to adjusted underlying revenue

Reflects the significant reliance on rates revenue to fund Council's ongoing operations.

#### 16. Expenses per property assessment

Reflects that the increase in forecast expenses in future years is greater than the increase in the number of properties, due to being in a large regional shire.

**5b**

**17. Non-current liabilities compared to own-source revenue**

Indicates long-term liabilities are sufficiently low compared to own-source revenue.

**18. Loans and borrowings compared to own-source revenue**

Indicates loans and borrows are sufficiently low compared to own-source revenue.

**19. Loans and borrowings repayments compared to own-source revenue**

Indicates sufficient ability to make required repayments on loans and borrowings compared to own-source revenue.

**20. Expenses per head of population**

Population not projected to significantly change.

**21. Infrastructure per head of population**

Population not projected to significantly change.

**22. Own-source revenue per head of population**

Population not projected to significantly change.

**23. Recurrent grants per head of population**

Population not projected to significantly change.

**24. Cash compared to current liabilities**

Indicates that Council does not hold on to cash sufficient to pay all current liabilities at one time. Council has sufficient financial assets (term-deposits with maturity greater than 90 days) to ensure all obligations can be met.

**25. Adjusted underlying surplus (or deficit)**

A positive underlying surplus ratio, indicates Council is projecting to be able to fund its ongoing operating budget with its operating surplus.

**26. Rates compared to property value**

Indicates consistent rates charged compared to property values.

**27. Average rate per property assessment**

Reflects the average rates charged per property assessment.

**28. Rates and charges debt**

Indicates the level of rates and charges that are projected to remain unpaid, and the need to monitor unpaid rates and charges.

**5c**

**29. Interest Cover Ratio**

Indicates Council has sufficient EBITDA to cover annual interest expenses, as required by TCV for the loans held with them.

**30. Interest bearing liabilities to own source**

Indicates Council's interest-bearing liabilities are sufficiently low compared to own-source revenue, as required by TCV for the loans held with them.

## 6. Schedule of Fees and Charges

This appendix presents the fees and charges which will be charged in respect to various goods and services during the financial year 2026/27.

Note that this schedule only includes fees set by Council. There are other fees that are set by statute and charged by Council in addition to this listing. These are statutory fees, and are made in accordance with legislative requirements. These fees are updated as of 1 July 2026 and will be reflected on Council's website.

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee	
			Inc GST	Inc GST	/ (Decrease)	/ (Decrease)		
			\$	\$	\$	%		
<b>Assets</b>								
Unused Road Opening Application Fee	Per Application	Taxable	\$ 835.55	\$ 852.50	\$ 16.95	2.03%	Non-statutory	
<b>Building &amp; Planning Compliance</b>								
Building Permit Document Search / Certificate Fees **Provision of Copies **	Per Application	Taxable	\$ 182.20	\$ 200.90	\$ 18.70	10.26%	Non-statutory	
Engineering Advice Pipe and Depth for Storm Water Legal Point of Discharge	Each	Taxable	\$ -	\$ 88.00	\$ 88.00		Non-statutory	
Farm Shed Permit Exemptions	Per Application	Taxable	\$ 341.80	\$ 348.70	\$ 6.90	2.02%	Non-statutory	
Place of public entertainment occupancy permit	Per Application	Taxable	\$ 795.80	\$ 977.30	\$ 181.50	22.81%	Non-statutory	
Report & Consent (Easement)	Each	Taxable	\$ 320.30	\$ 360.00	\$ 39.70	12.39%	Non-statutory	
Siting of Prescribed Temporary Structures	Each	Taxable	\$ -	\$ 404.50	\$ 404.50		Non-statutory	
<b>Coal Creek</b>								
Venue Hire-General	Each	Taxable	\$ 490.00	\$ 502.30	\$ 12.30	2.51%	Non-statutory	
Coal Creek School Package	Each	Taxable	\$ 13.00	\$ 13.00	\$ -	0.00%	Non-statutory	
School Group Administration Fee	Each	Taxable	\$ 35.00	\$ 35.00	\$ -	0.00%	Non-statutory	
Commerical Venue Hire (ticketed or profitable event under 1000)	Each	Taxable	\$ -	\$ 2,000.00	\$ 2,000.00		Non-statutory	
Commerical Venue Hire (ticketed or profitable event over 1000)	Each	Taxable	\$ 3,000.00	\$ 4,000.00	\$ 1,000.00	33.33%	Non-statutory	
Guided Tours - Family (2 adults, 3 children)	Each	Taxable	\$ -	\$ 30.00	\$ 30.00		Non-statutory	
Guided Tours - Group (min 10 - max 25)	Each	Taxable	\$ -	\$ 100.00	\$ 100.00		Non-statutory	
Guided Tours per adult (over 16 years)	Each	Taxable	\$ -	\$ 10.00	\$ 10.00		Non-statutory	
Guided Tours per child (5 - 15 years)	Each	Taxable	\$ -	\$ 5.00	\$ 5.00		Non-statutory	
Individual Buildings (commerical) per hour during operational hours	Each	Taxable	\$ -	\$ 15.00	\$ 15.00		Non-statutory	
Individual Buildings (non-commerical) per hour during operational hours	Each	Taxable	\$ -	\$ 10.00	\$ 10.00		Non-statutory	
Non Commerical Venue Hire (over 1000 patrons)	Each	Taxable	\$ -	\$ 1,000.00	\$ 1,000.00		Non-statutory	
Non Commerical Venue Hire (under 1000 patrons)	Each	Taxable	\$ 490.00	\$ 500.00	\$ 10.00	2.04%	Non-statutory	

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Vene Hire Bond (Commerical and Non Commerical) - Overall - refundable	Each	Taxable	\$ -	\$ 1,000.00	\$ 1,000.00		Non-statutory
Wedding Venue Hire (Package)	Each	Taxable	\$ 1,000.00	\$ 1,500.00	\$ 500.00	50.00%	Non-statutory
<b>Design and Service Management</b>							
Asset Protection Permit	Each	Non-Taxable	\$ 300.00	\$ 306.00	\$ 6.00	2.00%	Non-statutory
Road Reserve Activity Permit (Road RAP)	Each	Non-Taxable	\$ 110.00	\$ 112.00	\$ 2.00	1.82%	Non-statutory
<b>Engineering and Projects Management</b>							
Commercial - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 250.00	\$ 250.00	\$ -	0.00%	Non-statutory
Commercial - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	Non-statutory
Commercial - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Non-statutory
Commercial - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory
Commercial - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 35.00	\$ 35.00	\$ -	0.00%	Non-statutory
Commercial - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 30.00	\$ 30.00	\$ -	0.00%	Non-statutory
Commercial - Leongatha Memorial Hall Only Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 100.00	\$ 100.00	\$ -	0.00%	Non-statutory
Commercial - Leongatha Memorial Hall Only Hire 7 Days	Per Booking	Taxable	\$ 2,650.00	\$ 2,650.00	\$ -	0.00%	Non-statutory
Commercial - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%	Non-statutory
Commercial - Leongatha Memorial Hall: additional cost for use of kitchen with hall hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 100.00	\$ 100.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	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	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 8.00	\$ 8.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.00	\$ 15.00	\$ -	0.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Rebated Organisations - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 900.00	\$ 900.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Leongatha Memorial Hall only Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 40.00	\$ 40.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Leongatha Memorial Hall only Hire 7 Days	Per Booking	Taxable	\$ 600.00	\$ 600.00	\$ -	0.00%	Non-statutory
Commercial - Bond (Refundable) - Korumburra Hub - no alcohol	Per Booking	Taxable	\$ 250.00	\$ 250.00	\$ -	0.00%	Non-statutory
Commercial - Bond (Refundable) - Korumburra Hub - with alcohol	Per Booking	Taxable	\$ 800.00	\$ 800.00	\$ -	0.00%	Non-statutory
Commercial - Korumburra Hub - Class Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Commercial - Korumburra Hub - Class Room 3 (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Commercial - Korumburra Hub - Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0.00%	Non-statutory
Commercial - Korumburra Hub - Large Multi-Use Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 30.00	\$ 30.00	\$ -	0.00%	Non-statutory
Commercial - Korumburra Hub - Larger Class Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 16.00	\$ 16.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Bond (Refundable) - Korumburra Hub - no alcohol	Per Booking	Taxable	\$ 150.00	\$ 150.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Bond (Refundable) - Korumburra Hub - with alcohol	Per Booking	Taxable	\$ 400.00	\$ 400.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Korumburra Hub - Class Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.00	\$ 5.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Korumburra Hub - Class Room 3 (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.00	\$ 5.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Korumburra Hub - Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.00	\$ 5.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Korumburra Hub - Large Multi-Use Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.00	\$ 15.00	\$ -	0.00%	Non-statutory
Rebated Organisations - Korumburra Hub - Larger Class Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 8.00	\$ 8.00	\$ -	0.00%	Non-statutory
<b>Environmental Health</b>							
Additional Temporary or Mobile Food Premises Fee (associated fixed)	Per Permit	Non-Taxable	\$ 138.00	\$ 141.00	\$ 3.00	2.17%	Non-statutory
Aquatic Facility Registration	Each	Non-Taxable	\$ 250.00	\$ 255.00	\$ 5.00	2.00%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Class 2 - Sporting Club Registration	Each	Non-Taxable	\$ 353.00	\$ 360.00	\$ 7.00	1.98%	Non-statutory
Class 3 - Sporting Club Registration	Each	Non-Taxable	\$ 224.00	\$ 228.50	\$ 4.50	2.01%	Non-statutory
Initial Fee - Beauty (BEAUTY)	Each	Non-Taxable	\$ 320.00	\$ 326.50	\$ 6.50	2.03%	Non-statutory
Initial Fee - Class 1	Each	Non-Taxable	\$ 1,425.00	\$ 1,454.00	\$ 29.00	2.04%	Non-statutory
Initial Fee - Class 2	Each	Non-Taxable	\$ 1,143.00	\$ 1,166.00	\$ 23.00	2.01%	Non-statutory
Initial Fee - Class 3	Each	Non-Taxable	\$ 664.70	\$ 678.00	\$ 13.30	2.00%	Non-statutory
Initial Fee - Class 3A	Each	Non-Taxable	\$ 336.40	\$ 343.50	\$ 7.10	2.11%	Non-statutory
Initial Fee - Prescribed Accommodation	Each	Non-Taxable	\$ 340.00	\$ 347.00	\$ 7.00	2.06%	Non-statutory
Initial Fee - Skin Penetration (SKIN)	Each	Non-Taxable	\$ 320.00	\$ 326.50	\$ 6.50	2.03%	Non-statutory
Ongoing Registration - Hairdressing	Each	Non-Taxable	\$ 320.00	\$ 326.50	\$ 6.50	2.03%	Non-statutory
Renewal Fee - Beauty (BEAUTY)	Per Permit	Non-Taxable	\$ 242.45	\$ 247.50	\$ 5.05	2.08%	Non-statutory
Renewal Fee - Class 1	Per Permit	Non-Taxable	\$ 880.50	\$ 898.50	\$ 18.00	2.04%	Non-statutory
Renewal Fee - Class 2	Per Permit	Non-Taxable	\$ 705.25	\$ 719.50	\$ 14.25	2.02%	Non-statutory
Renewal Fee - Class 3	Per Permit	Non-Taxable	\$ 448.90	\$ 458.00	\$ 9.10	2.03%	Non-statutory
Renewal Fee - Class 3A	Each	Non-Taxable	\$ 231.00	\$ 236.00	\$ 5.00	2.16%	Non-statutory
Renewal Fee - Prescribed Accommodation	Each	Non-Taxable	\$ 230.00	\$ 235.00	\$ 5.00	2.17%	Non-statutory
Renewal Fee - Skin Penetration (SKIN)	Per Permit	Non-Taxable	\$ 313.20	\$ 319.50	\$ 6.30	2.01%	Non-statutory
Request for Inspection and Report - Food and Health (50% of registration fee)	Per Applicant	Taxable	50% of registration fee	50% of registration fee	\$ -		Non-statutory
Transfer of Registrations (50% of registration fee)	Per Transfer	Non-Taxable	50% of registration fee	50% of registration fee	\$ -		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	\$ 250.00	\$ 255.00	\$ 5.00	2.00%	Non-statutory
Request for copies of plans for septic.	Per Copy	Taxable	\$ 95.00	\$ 97.00	\$ 2.00	2.11%	Non-statutory
<b>Environmental Services</b>							
Electric Vehicle Charger per kilowatt hour (kWh)	Each	Taxable	\$ 0.57	\$ 0.74	\$ 0.17	29.82%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
<b>Hard Waste Collections</b>							
Hard Waste Collection - Pensioner	Each	Taxable	\$ 58.00	\$ 59.00	\$ 1.00	1.72%	Non-statutory
Hard Waste Collection - Regular	Each	Taxable	\$ 162.00	\$ 165.00	\$ 3.00	1.85%	Non-statutory
<b>Immunisation</b>							
Diphtheria, Tetanus, Pertussis	Per Dose	Non-Taxable	\$ 55.00	\$ 60.00	\$ 5.00	9.09%	Non-statutory
Flu	Per Dose	Non-Taxable	\$ 28.00	\$ 25.00	\$ (3.00)	(10.71%)	Non-statutory
Hep A Adult	Per Dose	Non-Taxable	\$ 85.00	\$ 90.00	\$ 5.00	5.88%	Non-statutory
Hep A Hep B	Per Dose	Non-Taxable	\$ 88.00	\$ 90.00	\$ 2.00	2.27%	Non-statutory
Hep A Paediatric	Per Dose	Non-Taxable	\$ 60.00	\$ 70.00	\$ 10.00	16.67%	Non-statutory
Hep B Adult	Per Dose	Non-Taxable	\$ 38.00	\$ 40.00	\$ 2.00	5.26%	Non-statutory
Hep B Paediatric	Per Dose	Non-Taxable	\$ 25.00	\$ 35.00	\$ 10.00	40.00%	Non-statutory
HPV	Per Dose	Non-Taxable	\$ 240.00	\$ 250.00	\$ 10.00	4.17%	Non-statutory
MenACWY	Per Dose	Non-Taxable	\$ 95.00	\$ 100.00	\$ 5.00	5.26%	Non-statutory
MenB	Per Dose	Non-Taxable	\$ 145.00	\$ 150.00	\$ 5.00	3.45%	Non-statutory
MMR	Per Dose	Non-Taxable	\$ 65.00	\$ 65.00	\$ -	0.00%	Non-statutory
Monkey Pox	Per Dose	Non-Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory
Pneumococcal	Per Dose	Non-Taxable	\$ 150.00	\$ 170.00	\$ 20.00	13.33%	Non-statutory
Polio	Per Dose	Non-Taxable	\$ 55.00	\$ 60.00	\$ 5.00	9.09%	Non-statutory
RSV	Per Dose	Non-Taxable	\$ 320.00	\$ 330.00	\$ 10.00	3.13%	Non-statutory
Shingles (Herpes Zoster)	Per Dose	Non-Taxable	\$ 315.00	\$ 325.00	\$ 10.00	3.17%	Non-statutory
Varicella	Per Dose	Non-Taxable	\$ 88.00	\$ 90.00	\$ 2.00	2.27%	Non-statutory
<b>Landfills</b>							
Asbestos	Per Tonne	Taxable	\$ 215.00	\$ 228.00	\$ 13.00	6.05%	Non-statutory
Commercial Waste by weight	Per Tonne	Taxable	\$ 348.00	\$ 400.00	\$ 52.00	14.94%	Non-statutory
Concrete	Per Tonne	Taxable	\$ 99.50	\$ 102.00	\$ 2.50	2.51%	Non-statutory
Prescribed Waste	Per Tonne	Taxable	\$ 421.00	\$ 439.00	\$ 18.00	4.28%	Non-statutory
<b>Local Laws</b>							
Access Records	Per Record	Taxable	\$ 20.00	\$ 21.00	\$ 1.00	5.00%	Non-statutory
Cat trap non-return or damage fee	Each	Taxable	\$ 200.00	\$ 210.00	\$ 10.00	5.00%	Non-statutory
Cl10(1) Damaging or defacing a municipal place (damage, deface, interfere)	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
Cl10(2) Damaging or defacing a municipal place (fence or occupy)	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
CI11(1) Tree protection in a municipal place	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI13(1) Obstructions in a municipal place	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI15(1) Camping in a municipal place	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI16(1) Circuses, carnivals, fairs and events	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI17(1) Street festivals and processions	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI18(1) Commercial filming	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI20(1) Heavy or long vehicle on road	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI24(1) Horse riding where permit required	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI25(1) Alcohol on a road	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI25(2) Alcohol in municipal place at night	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI27(1) Roadside trading in a municipal place	Per Permit	Taxable	\$ 1,282.00	\$ 1,308.00	\$ 26.00	2.03%	Non-statutory
CI27(2) Busking in a municipal place	Per Permit	Taxable	\$ 75.00	\$ 76.00	\$ 1.00	1.33%	Non-statutory
CI28(1) Trading - Display of Goods - Small (3 square metres or less)	Per Permit	Non-Taxable	\$ -	\$ 170.00	\$ 170.00		Non-statutory
CI28(1) Trading - Display of Goods - Medium (3 to 6 square metres)	Per Permit	Non-Taxable	\$ -	\$ 340.00	\$ 340.00		Non-statutory
CI28(1) Trading - Display of Goods - Large (6 to 8 square metres)	Per Permit	Non-Taxable	\$ -	\$ 450.00	\$ 450.00		Non-statutory
CI28(1) Trading - Display of Goods - Over 8 square metres	Per Permit	Non-Taxable	\$ -	\$ 600.00	\$ 600.00		Non-statutory
CI28(1) Trading - Display of Goods (not for profit organisations)	Per Permit	Non-Taxable	\$ -	\$ -	\$ -		Non-statutory
CI29(1) Trading - Advertising sign (not for profit organisation)	Per Sign	Taxable	\$ -	\$ -	\$ -		Non-statutory
CI29(1) Trading - Advertising sign (real estate signage on road or municipal place)	Per Sign	Taxable	\$ 290.00	\$ 295.00	\$ 5.00	1.72%	Non-statutory
CI29(1) Trading Advertising sign	Per Sign	Taxable	\$ 75.00	\$ 75.00	\$ -	0.00%	Non-statutory
CI30(1) Trading - Outdoor Dining - Small (3 square metres or less)	Per Permit	Non-Taxable	\$ -	\$ 170.00	\$ 170.00		Non-statutory
CI30(1) Trading - Outdoor Dining - Medium (3 to 6 square metres)	Per Permit	Non-Taxable	\$ -	\$ 340.00	\$ 340.00		Non-statutory
CI30(1) Trading - Outdoor Dining - Large (6 to 8 square metres)	Per Permit	Non-Taxable	\$ -	\$ 450.00	\$ 450.00		Non-statutory
CI30(1) Trading - Outdoor Dining - Over 8 square metres	Per Permit	Non-Taxable	\$ -	\$ 600.00	\$ 600.00		Non-statutory
CI30(1) Trading - Outdoor Dining (not for profit organisations)	Per Permit	Non-Taxable	\$ -	\$ -	\$ -		Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
CI31(1) Collections (door-to-door)	Per Permit	Taxable	\$ 567.00	\$ 578.00	\$ 11.00	1.94%	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	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI31(1) Collections road or municipal place (street stall, raffle, appeal) (not for profit organisation)	Per Permit	Taxable	\$ -	\$ -	\$ -		Non-statutory
CI37(1) Heavy or long vehicle on private property	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI38(2) Recreational vehicle on private property	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI39(2) Camping on private property	Per Permit	Taxable	\$ 290.00	\$ 295.00	\$ 5.00	1.72%	Non-statutory
CI40(1) Animal keeping (excess domestic or livestock)	Per Permit	Non-Taxable	\$ 75.00	\$ 76.00	\$ 1.00	1.33%	Non-statutory
CI44(2) Droving of Livestock (where unable to comply with Manual)	Per Permit	Non-Taxable	\$ 290.00	\$ 295.00	\$ 5.00	1.72%	Non-statutory
CI44(2) Grazing of Livestock	Per Permit	Non-Taxable	\$ 290.00	\$ 295.00	\$ 5.00	1.72%	Non-statutory
CI44(3) Installation of Stock Crossing signage	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
CI47(1) Open air burning on private property (where permit is required)	Per Permit	Taxable	\$ 75.00	\$ 76.00	\$ 1.00	1.33%	Non-statutory
CI48(1) Open air burning in municipal place	Per Permit	Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
Compulsory works administration charge	Each	Taxable	\$ 139.00	\$ 142.00	\$ 3.00	2.16%	Non-statutory
Daily Care Livestock	Per Animal Per Day	Taxable	\$ 20.00	\$ 21.00	\$ 1.00	5.00%	Non-statutory
Dog and Cat registration - animal purchased through recognised rehoming organisation (initial registration period)	Per Animal	Non-Taxable	\$ -	\$ -	\$ -		Non-statutory
Dog Registration - Full Fee	Per Animal	Non-Taxable	\$ -	\$ 186.00	\$ 186.00		Non-statutory
Cat Registration - Full Fee	Per Animal	Non-Taxable	\$ -	\$ 228.00	\$ 228.00		Non-statutory
Dog Registration - Reduced Fee (pension rate)	Per Animal	Non-Taxable	\$ -	\$ 31.00	\$ 31.00		Non-statutory
Cat Registration - Reduced Fee (pension rate)	Per Animal	Non-Taxable	\$ -	\$ 38.00	\$ 38.00		Non-statutory
Dog and Cat registration - transfer of current registration from other Victorian municipality	Per Animal	Non-Taxable	\$ -	\$ -	\$ -		Non-statutory
Dog and Cat Registration - Under Foster Care (First year/initial)	Per Animal	Non-Taxable	\$ 9.00	\$ 18.00	\$ 9.00	100.00%	Non-statutory
Dog and Cat Registration - under three months of age	Per Animal	Non-Taxable	\$ -	\$ -	\$ -		Non-statutory
Dog registration - dogs under the age of 12 months	Per Animal	Non-Taxable	\$ 62.00	\$ 62.00	\$ -	0.00%	Non-statutory
Dog registration - dogs under the age of 12 months (pension)	Per Animal	Non-Taxable	\$ 31.00	\$ 31.00	\$ -	0.00%	Non-statutory
Dog registration for restricted breed, dangerous or menacing (RDM)	Per Animal	Non-Taxable	\$ 371.00	\$ 378.00	\$ 7.00	1.89%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Dog Registration - Full Fee (pension rate)	Per Animal	Non-Taxable	\$ -	\$ 93.00	\$ 93.00		Non-statutory
Cat Registration - Full Fee (pension rate)	Per Animal	Non-Taxable	\$ -	\$ 114.00	\$ 114.00		Non-statutory
Dog Registration - Reduced Fee	Per Animal	Non-Taxable	\$ -	\$ 62.00	\$ 62.00		Non-statutory
Cat Registration - Reduced Fee	Per Animal	Non-Taxable	\$ -	\$ 76.00	\$ 76.00		Non-statutory
Domestic Animal Business registration application (includes first year)	Each	Taxable	\$ 500.00	\$ 510.00	\$ 10.00	2.00%	Non-statutory
Domestic Animal Business registration renewal	Each	Non-Taxable	\$ 361.00	\$ 368.00	\$ 7.00	1.94%	Non-statutory
Foster Carer Registration	Per Animal	Non-Taxable	\$ -	\$ -	\$ -		Non-statutory
General Local Law Permit	Per Permit	Non-Taxable	\$ 145.00	\$ 148.00	\$ 3.00	2.07%	Non-statutory
General Local Law permit application fee	Per Application	Taxable	\$ 35.00	\$ 36.00	\$ 1.00	2.86%	Non-statutory
Impounded item release	Each	Taxable	\$ 170.00	\$ 173.00	\$ 3.00	1.76%	Non-statutory
Impounded vehicle daily storage fee	Per Day	Taxable	\$ 21.00	\$ 22.00	\$ 1.00	4.76%	Non-statutory
Impounded vehicle release (plus towing fee)	Each	Taxable	\$ 270.00	\$ 275.00	\$ 5.00	1.85%	Non-statutory
Impounded vehicle towing fee	Each	Taxable	\$ 250.00	\$ 255.00	\$ 5.00	2.00%	Non-statutory
Livestock (First animal) - Release fee + contractor fee	Each	Taxable	\$ 170.00	\$ 173.00	\$ 3.00	1.76%	Non-statutory
Livestock (Subsequent animals) - Release Fee + Contractor Fee	Each	Taxable	\$ 10.00	\$ 11.00	\$ 1.00	10.00%	Non-statutory
Livestock tagging fee	Per Animal	Taxable	\$ 15.00	\$ 15.00	\$ -	0.00%	Non-statutory
Microchipping of dog or cat	Per Animal	Taxable	\$ 80.00	\$ 80.00	\$ -	0.00%	Non-statutory
Microchipping of dog or cat (pension)	Per Animal	Taxable	\$ 40.00	\$ 40.00	\$ -	0.00%	Non-statutory
Microchipping of dog or cat (reduced rate)	Per Animal	Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non-statutory
Urgent processing fee (within 5 business days) + permit fee	Per Permit	Taxable	\$ 37.00	\$ 38.00	\$ 1.00	2.70%	Non-statutory
Animal Surrender - cat	Each	Taxable	\$ -	\$ 50.00	\$ 50.00		Non-statutory
Animal Surrender - dog	Each	Taxable	\$ -	\$ 100.00	\$ 100.00		Non-statutory
Cat adoption from pound	Each	Taxable	\$ 200.00	\$ 200.00	\$ -	0.00%	Non-statutory
Daily Care Cat	Per Animal	Taxable	\$ 12.00	\$ 12.00	\$ -	0.00%	Non-statutory
Daily Care Dog	Per Animal Per Day	Taxable	\$ 18.00	\$ 18.00	\$ -	0.00%	Non-statutory
Daily Care Small Animal	Per Animal	Taxable	\$ 18.00	\$ 18.00	\$ -	0.00%	Non-statutory
Dog adoption from pound	Each	Taxable	\$ 400.00	\$ 400.00	\$ -	0.00%	Non-statutory
Pound release cats - first offence	Per Animal	Taxable	\$ 58.00	\$ 119.00	\$ 61.00	105.17%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Pound release cats - subsequent offences	Per Animal	Taxable	\$ 93.00	\$ 189.00	\$ 96.00	103.23%	Non-statutory
Pound release dogs - first offence	Per Animal	Taxable	\$ 116.00	\$ 119.00	\$ 3.00	2.59%	Non-statutory
Pound release dogs - subsequent offences	Per Animal	Taxable	\$ 186.00	\$ 189.00	\$ 3.00	1.61%	Non-statutory
<b>Operational Support</b>							
No Spray Registration - C95 Roadside Weed and Vegetation Spraying Policy	Each	Taxable	\$ 145.00	\$ 145.00	\$ -	0.00%	Non-statutory
<b>Parks and Gardens Operations</b>							
Mossvale Park - Event Wedding Funeral	Each	Taxable	\$ 1,000.00	\$ 1,020.00	\$ 20.00	2.00%	Non-statutory
Mossvale Park Event - Commercial - Electricity	Each	Taxable	\$ 115.00	\$ 117.00	\$ 2.00	1.74%	Non-statutory
Mossvale Park Event - Commercial - Parking Area Behind Sound Shell	Each	Taxable	\$ 231.00	\$ 236.00	\$ 5.00	2.16%	Non-statutory
Mossvale Park Event - Commercial - Sound Shell (fit out of sides)	Each	Taxable	\$ 462.00	\$ 471.00	\$ 9.00	1.95%	Non-statutory
Mossvale Park Event - Commercial (market / event that makes profit)	Each	Taxable	\$ 1,500.00	\$ 1,530.00	\$ 30.00	2.00%	Non-statutory
Mossvale Park Event - Commercial (market / event that makes profit) - Bond	Each	Non-Taxable	\$ 500.00	\$ 510.00	\$ 10.00	2.00%	Non-statutory
Mossvale Park Event - Non Commercial - Electricity	Each	Taxable	\$ 58.00	\$ 59.00	\$ 1.00	1.72%	Non-statutory
Mossvale Park Event - Non Commercial - Parking Area Behind Sound Shell	Each	Taxable	\$ 116.00	\$ 118.00	\$ 2.00	1.72%	Non-statutory
Mossvale Park Event - Non Commercial - Sound Shell (fit out of sides)	Each	Taxable	\$ 231.00	\$ 236.00	\$ 5.00	2.16%	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	\$ 32.00	\$ 5.00	18.52%	Non-statutory
Public Liability Insurance Cover – Venue Hire	Per Item	Non-Taxable	\$ 27.00	\$ 32.00	\$ 5.00	18.52%	Non-statutory
<b>Recreation</b>							
Outdoor Swimming Pool - Adult Entry	Per Entry	Taxable	\$ 6.70	\$ 6.80	\$ 0.10	1.49%	Non-statutory
Outdoor Swimming Pool - Child Entry	Per Entry	Taxable	\$ 5.40	\$ 5.50	\$ 0.10	1.85%	Non-statutory
Outdoor Swimming Pool - Concession Entry	Each	Taxable	\$ 5.40	\$ 5.50	\$ 0.10	1.85%	Non-statutory
Outdoor Swimming Pool - Daily Family Entry	Per Entry	Taxable	\$ 22.00	\$ 22.50	\$ 0.50	2.27%	Non-statutory
Outdoor Swimming Pool - Daily Family Entry Concession	Each	Taxable	\$ 19.00	\$ 19.50	\$ 0.50	2.63%	Non-statutory
Outdoor Swimming Pool - Family Season Ticket	Per Applicant	Taxable	\$ 196.00	\$ 200.00	\$ 4.00	2.04%	Non-statutory
Outdoor Swimming Pool - Family Season Ticket Concession	Each	Taxable	\$ 155.00	\$ 160.00	\$ 5.00	3.23%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Outdoor Swimming Pool - School Single Entry	Per Entry	Taxable	\$ 5.45	\$ 5.50	\$ 0.05	0.92%	Non-statutory
Outdoor Swimming Pool - Season Ticket Child	Per Entry	Taxable	\$ 87.00	\$ 90.00	\$ 3.00	3.45%	Non-statutory
Outdoor Swimming Pool - Season Ticket Child concession	Each	Taxable	\$ 66.00	\$ 68.00	\$ 2.00	3.03%	Non-statutory
Outdoor Swimming Pool - Single Season Ticket	Per Applicant	Taxable	\$ 108.00	\$ 110.00	\$ 2.00	1.85%	Non-statutory
Outdoor Swimming Pool - Single Season Ticket concession	Each	Taxable	\$ 87.00	\$ 90.00	\$ 3.00	3.45%	Non-statutory
Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0.00%	Non-statutory
SPLASH - Aquatic Education Aquasafe Membership Fortnightly Fee (Family)	Per Applicant	Taxable	\$ 30.20	\$ 30.80	\$ 0.60	1.99%	Non-statutory
SPLASH - Aquatic Adventure Day - Per participant	Per Applicant	Taxable	\$ 10.60	\$ 10.80	\$ 0.20	1.89%	Non-statutory
SPLASH - Aquatic Education Aquasafe Plus Membership Fortnightly Fee	Per Applicant	Taxable	\$ 41.00	\$ 41.90	\$ 0.90	2.20%	Non-statutory
SPLASH - Aquatic Education Aquasafe Plus Membership Fortnightly Fee (Family Membership)	Per Applicant	Taxable	\$ 32.45	\$ 33.00	\$ 0.55	1.69%	Non-statutory
SPLASH - Aquatic Membership Concession Fee	Each	Taxable	\$ 27.00	\$ 27.60	\$ 0.60	2.22%	Non-statutory
SPLASH - Aquatic Membership Fortnightly Fee	Each	Taxable	\$ 33.50	\$ 34.20	\$ 0.70	2.09%	Non-statutory
SPLASH - Aquatics (Casual) Adult Rec Swim	Per Entry	Taxable	\$ 7.70	\$ 7.90	\$ 0.20	2.60%	Non-statutory
SPLASH - Aquatics (Casual) Child Rec Swim	Per Entry	Taxable	\$ 6.30	\$ 6.40	\$ 0.10	1.59%	Non-statutory
SPLASH - Aquatics (Casual) Concession Rec Swim	Per Entry	Taxable	\$ 6.30	\$ 6.50	\$ 0.20	3.17%	Non-statutory
SPLASH - Aquatics (Casual) Family Rec Swim	Per Entry	Taxable	\$ 21.60	\$ 22.00	\$ 0.40	1.85%	Non-statutory
SPLASH - Aquatics (Casual) Family Rec Swim Concession	Each	Taxable	\$ 19.00	\$ 19.50	\$ 0.50	2.63%	Non-statutory
SPLASH - Aquatics (Casual) Spectator	Per Entry	Taxable	\$ 2.00	\$ 2.00	\$ -	0.00%	Non-statutory
SPLASH - Children's Programs Facility Rental - Casual Lane Hire	Per Applicant	Taxable	\$ 39.00	\$ 40.00	\$ 1.00	2.56%	Non-statutory
SPLASH - Full Centre Membership Concession Family Fortnightly Fee	Each	Taxable	\$ 29.20	\$ 29.80	\$ 0.60	2.05%	Non-statutory
SPLASH - Full Centre Membership Concession Fee	Each	Taxable	\$ 39.10	\$ 39.90	\$ 0.80	2.05%	Non-statutory
SPLASH - Full Centre Membership Family Fortnightly Fee	Each	Taxable	\$ 39.10	\$ 40.00	\$ 0.90	2.30%	Non-statutory
SPLASH - Full Centre Membership Fortnightly Fee	Each	Taxable	\$ 48.60	\$ 49.60	\$ 1.00	2.06%	Non-statutory
SPLASH - Group Fitness Aqua Aerobics	Per Applicant	Taxable	\$ 16.20	\$ 16.60	\$ 0.40	2.47%	Non-statutory
SPLASH - Group Fitness Aqua Aerobics (Concession)	Per Applicant	Taxable	\$ 12.35	\$ 12.60	\$ 0.25	2.02%	Non-statutory
SPLASH - Memberships Aquasafe School Holiday Program Participant Fee	Per Applicant	Taxable	\$ 81.00	\$ 82.70	\$ 1.70	2.10%	Non-statutory
SPLASH - Older Adults Programs Aqua Movers	Per Applicant	Taxable	\$ 9.30	\$ 9.50	\$ 0.20	2.15%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
SPLASH - Older Adults Programs Disability Access Program	Per Applicant	Taxable	\$ 9.30	\$ 9.50	\$ 0.20	2.15%	Non-statutory
SPLASH - Older Adults Programs Strength Training Session	Per Applicant	Taxable	\$ 9.30	\$ 9.50	\$ 0.20	2.15%	Non-statutory
SPLASH - Schools - Aquatic Carnival Hire	Per Day	Taxable	\$ 975.00	\$ 995.00	\$ 20.00	2.05%	Non-statutory
SPLASH - Schools - Aquatic Full Pool Hire (Sole Use)	Per Hour	Taxable	\$ 140.00	\$ 143.00	\$ 3.00	2.14%	Non-statutory
SPLASH - Schools - Aquatic Education (School Instructor)	Per Applicant	Taxable	\$ 5.50	\$ 5.60	\$ 0.10	1.82%	Non-statutory
SPLASH - Schools - Aquatic Education (YMCA Teacher)	Per Applicant	Taxable	\$ 10.00	\$ 10.20	\$ 0.20	2.00%	Non-statutory
SPLASH - Stadium Basketball Clinic	Per Entry	Taxable	\$ 18.40	\$ 18.80	\$ 0.40	2.17%	Non-statutory
SPLASH - Stadium Basketball Rental (Casual User)	Per Hour	Taxable	\$ 2.80	\$ 2.90	\$ 0.10	3.57%	Non-statutory
SPLASH - Stadium Basketball Rental (single court)	Per Hour	Taxable	\$ 24.50	\$ 25.00	\$ 0.50	2.04%	Non-statutory
SPLASH - Stadium Birthday Parties	Per Applicant	Taxable	\$ 22.65	\$ 23.00	\$ 0.35	1.55%	Non-statutory
SPLASH - Stadium Indoor Soccer Team Registration (Senior)	Per Entry	Taxable	\$ 77.80	\$ 80.00	\$ 2.20	2.83%	Non-statutory
SPLASH - Stadium Indoor Soccer Team sheet (Senior)	Per Entry	Taxable	\$ 54.00	\$ 55.00	\$ 1.00	1.85%	Non-statutory
SPLASH - Stadium Netball Team Registration Fee (Senior)	Per Entry	Taxable	\$ 77.80	\$ 80.00	\$ 2.20	2.83%	Non-statutory
SPLASH - Stadium Netball Team sheet Fee (Senior)	Per Entry	Taxable	\$ 54.00	\$ 55.00	\$ 1.00	1.85%	Non-statutory
SPLASH - Stadium Netta / Fun Net Clinic	Per Entry	Taxable	\$ 17.90	\$ 18.30	\$ 0.40	2.23%	Non-statutory
SPLASH - Stadium Schools Rental (single court)	Per Hour	Taxable	\$ 51.50	\$ 52.60	\$ 1.10	2.14%	Non-statutory
SPLASH - Stadium Soccer Clinic	Per Entry	Taxable	\$ 18.40	\$ 18.80	\$ 0.40	2.17%	Non-statutory
Toora - Outdoor Swimming Pool - Adult Entry	Per Entry	Taxable	\$ 7.40	\$ 7.50	\$ 0.10	1.35%	Non-statutory
Toora - Outdoor Swimming Pool - Child Entry	Per Entry	Taxable	\$ 6.20	\$ 6.30	\$ 0.10	1.61%	Non-statutory
Toora - Outdoor Swimming Pool - Concession Entry	Per Applicant	Taxable	\$ 6.20	\$ 6.30	\$ 0.10	1.61%	Non-statutory
Toora - Outdoor Swimming Pool - Family Season Ticket	Per Applicant	Taxable	\$ 370.00	\$ 375.00	\$ 5.00	1.35%	Non-statutory
Toora - Outdoor Swimming Pool - Family Season Ticket Concession	Per Applicant	Taxable	\$ 308.00	\$ 310.00	\$ 2.00	0.65%	Non-statutory
Toora - Outdoor Swimming Pool - School Single Entry	Per Entry	Taxable	\$ 5.40	\$ 5.50	\$ 0.10	1.85%	Non-statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Adult	Per Applicant	Taxable	\$ 204.00	\$ 210.00	\$ 6.00	2.94%	Non-statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Child	Per Applicant	Taxable	\$ 149.00	\$ 150.00	\$ 1.00	0.67%	Non-statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Child Concession	Per Applicant	Taxable	\$ 127.00	\$ 129.00	\$ 2.00	1.57%	Non-statutory
Toora - Outdoor Swimming Pool - Single Season Ticket concession	Per Applicant	Taxable	\$ 148.00	\$ 150.00	\$ 2.00	1.35%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Toora - Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0.00%	Non-statutory
Toora - Outdoor Swimming Pool - Weekly Family Ticket	Per Application	Taxable	\$ 89.50	\$ 91.00	\$ 1.50	1.68%	Non-statutory
Toora Foster - Outdoor Swimming Pool - Family Season Ticket	Each	Taxable	\$ 510.00	\$ 520.00	\$ 10.00	1.96%	Non-statutory
Toora Foster - Outdoor Swimming Pool - Family Season Ticket Concession	Each	Taxable	\$ 417.00	\$ 425.00	\$ 8.00	1.92%	Non-statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket Child	Each	Taxable	\$ 212.00	\$ 216.00	\$ 4.00	1.89%	Non-statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket Adult	Each	Taxable	\$ 280.75	\$ 286.00	\$ 5.25	1.87%	Non-statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket Child Concession	Each	Taxable	\$ 175.00	\$ 179.00	\$ 4.00	2.29%	Non-statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket concession	Each	Taxable	\$ 212.00	\$ 216.00	\$ 4.00	1.89%	Non-statutory
<b>Statutory Planning</b>							
Applications or Requests to respond to written Planning Enquiries	Each	Taxable	\$ 205.90	\$ 210.00	\$ 4.10	1.99%	Non-statutory
Notification of an application (cost of each additional letter where more than 10 letters required, no sign, no newspaper)	Each	Taxable	\$ 7.00	\$ 7.20	\$ 0.20	2.86%	Non-statutory
Notification of an application (less than 10 letters - does not include cost of sign or newspaper notice)	Each	Taxable	\$ 151.10	\$ 154.20	\$ 3.10	2.05%	Non-statutory
Notification of an application (per newspaper notice - some applications may require notices in multiple papers)	Each	Taxable	\$ 363.55	\$ 370.90	\$ 7.35	2.02%	Non-statutory
Notification of an application (sign on site)	Each	Taxable	\$ 302.20	\$ 339.40	\$ 37.20	12.31%	Non-statutory
Pre-application Meeting with Planning Officers	Each	Taxable	\$ -	\$ 210.00	\$ 210.00		Non-statutory
Pre-application written advice – where the Minister is the Responsible Authority, 25% of the applicable class fee (inclusive of GST)	Each	Taxable	\$	25% of the applicable class fee (inclusive of GST)	\$ -		Non-statutory
Pre-application meeting (in addition to written advice) – where the Minister is the Responsible Authority, 25% of the applicable class fee (inclusive of GST)	Each	Taxable	\$	25% of the applicable class fee (inclusive of GST)	\$ -		Non-statutory
Re-checking plans if plans for endorsement are not submitted in line with the condition on the permit	Each	Taxable	\$ 121.55	\$ 124.00	\$ 2.45	2.02%	Non-statutory
Request for copies of Planning Permit and Approved Plans	Each	Taxable	\$ 170.00	\$ 175.00	\$ 5.00	2.94%	Non-statutory
Request for copies of Planning Permit Applications on Advertising (per page)	Each	Taxable	\$ 1.15	\$ 1.20	\$ 0.05	4.35%	Non-statutory
Request for copies of Planning Permit or Approved Plans	Each	Taxable	\$ 96.80	\$ 100.00	\$ 3.20	3.31%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Request for extension of time (first request)	Each	Taxable	\$ 350.00	\$ 357.00	\$ 7.00	2.00%	Non-statutory
Request for extension of time (second or subsequent request)	Each	Taxable	\$ 600.00	\$ 612.00	\$ 12.00	2.00%	Non-statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by 10,001 - 100,000	Each	Taxable	\$ 400.00	\$ 408.00	\$ 8.00	2.00%	Non-statutory
Title Search Statement Only - Does not include Copies of Plans Transfers, Mortgages, Agreements or Dealing Nos or other Instrument Search	Each	Taxable	\$ 47.45	\$ 48.50	\$ 1.05	2.21%	Non-statutory
Title Searches	Each	Taxable	\$ 47.45	\$ 48.50	\$ 1.05	2.21%	Non-statutory
Title Searches - Copy of Plans	Each	Taxable	\$ 15.60	\$ 16.00	\$ 0.40	2.56%	Non-statutory
Title Searches (cost of each covenant or Section 173 Agreement listed on title)	Each	Taxable	\$ 12.90	\$ 13.50	\$ 0.60	4.65%	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	\$ 779.05	\$ 795.00	\$ 15.95	2.05%	Non-statutory
<b>Strategic Planning</b>							
Development Plans and subsequent amendments to development plans	Each	Taxable	\$ 701.60	\$ 715.80	\$ 14.20	2.02%	Non-statutory
Notification of a Development Plan 0-10 letters	Each	Taxable	\$ 151.10	\$ 154.20	\$ 3.10	2.05%	Non-statutory
Notification of Development Plan - each additional letter above 10	Each	Taxable	\$ 7.05	\$ 7.20	\$ 0.15	2.13%	Non-statutory
Notification of Development Plan – sign on site	Each	Taxable	\$ 332.65	\$ 339.40	\$ 6.75	2.03%	Non-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	\$ 12.00	\$ 12.50	\$ 0.50	4.17%	Non-statutory
Concrete Bricks up to one m3	Per Cubic metre	Taxable	\$ 54.00	\$ 55.00	\$ 1.00	1.85%	Non-statutory
E-Waste - Bag up to 120L capacity (excluding e-waste items with specific fees)	Each	Taxable	\$ 6.50	\$ 7.00	\$ 0.50	7.69%	Non-statutory
E-Waste - Fridge, freezer or air conditioner not de-gassed	Each	Taxable	\$ 7.00	\$ 7.00	\$ -	0.00%	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	\$ 9.50	\$ 10.00	\$ 0.50	5.26%	Non-statutory
E-Waste - Large CRT TV (Larger than 40cm)	Each	Taxable	\$ 25.00	\$ 25.50	\$ 0.50	2.00%	Non-statutory
E-Waste - Large Fluro Tube (longer than 4 foot)	Each	Taxable	\$ 1.00	\$ 1.00	\$ -	0.00%	Non-statutory
E-Waste - Large Plasma/LCD TV (Larger than 100cm)	Each	Taxable	\$ 18.00	\$ 18.50	\$ 0.50	2.78%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
E-Waste - Light globe or small fluoro tube (less than 4 foot)	Each	Taxable	\$ 0.50	\$ 0.50	\$ -	0.00%	Non-statutory
E-Waste - Small CRT TV/Computer Monitor (Smaller than 40cm)	Each	Taxable	\$ 18.00	\$ 18.50	\$ 0.50	2.78%	Non-statutory
E-Waste - Small Plasma/LCD TV (Smaller than 100cm)	Each	Taxable	\$ 8.50	\$ 9.00	\$ 0.50	5.88%	Non-statutory
E-Waste - Solar panel (less than 1m in length)	Each	Taxable	\$ 8.50	\$ 9.00	\$ 0.50	5.88%	Non-statutory
E-Waste - Solar panel (over 1m in length)	Each	Taxable	\$ 18.00	\$ 18.50	\$ 0.50	2.78%	Non-statutory
Extra Charge for Tyre on Rim	Size	Taxable	\$ 14.50	\$ 15.00	\$ 0.50	3.45%	Non-statutory
Gas Bottles - 10 to 20kg	Each	Taxable	\$ 18.50	\$ 19.00	\$ 0.50	2.70%	Non-statutory
Gas Bottles - Larger than 20kg	Each	Taxable	\$ 32.00	\$ 32.50	\$ 0.50	1.56%	Non-statutory
Gas Bottles - up to 10kg	Each	Taxable	\$ 9.00	\$ 9.50	\$ 0.50	5.56%	Non-statutory
General Waste - 120 L Bin	Per Bin	Taxable	\$ 11.50	\$ 13.00	\$ 1.50	13.04%	Non-statutory
General Waste - 240L Bin	Per Bin	Taxable	\$ 23.00	\$ 26.00	\$ 3.00	13.04%	Non-statutory
General Waste - Car Boot	Per Car Boot	Taxable	\$ 43.00	\$ 49.50	\$ 6.50	15.12%	Non-statutory
General Waste - Garbage Bag up to 120L	Per Bag	Taxable	\$ 10.00	\$ 11.50	\$ 1.50	15.00%	Non-statutory
General Waste - Large tandem trailer over 8 X 5 (Heaped Load)	Each	Taxable	\$ 380.00	\$ 437.00	\$ 57.00	15.00%	Non-statutory
General Waste - Large tandem trailer over 8 X 5 (Level Load)	Each	Taxable	\$ 190.00	\$ 218.00	\$ 28.00	14.74%	Non-statutory
General Waste - Large tandem trailer over 8 X 5 (With a Cage)	Each	Taxable	\$ 564.00	\$ 649.00	\$ 85.00	15.07%	Non-statutory
General Waste - Other Domestic	Per Cubic metre	Taxable	\$ 86.50	\$ 99.50	\$ 13.00	15.03%	Non-statutory
General Waste - Single axle trailer over 6 x 4 (Heaped Load)	Each	Taxable	\$ 222.00	\$ 255.00	\$ 33.00	14.86%	Non-statutory
General Waste - Single axle trailer over 6 x 4 (Level Load)	Each	Taxable	\$ 110.00	\$ 126.00	\$ 16.00	14.55%	Non-statutory
General Waste - Single axle trailer over 6 x 4 (With a Cage)	Each	Taxable	\$ 334.00	\$ 384.00	\$ 50.00	14.97%	Non-statutory
General Waste - Small tandem trailer up to 8 X 5 (Heaped Load)	Each	Taxable	\$ 256.00	\$ 294.00	\$ 38.00	14.84%	Non-statutory
General Waste - Small tandem trailer up to 8 X 5 (Level Load)	Each	Taxable	\$ 127.00	\$ 146.00	\$ 19.00	14.96%	Non-statutory
General Waste - Small tandem trailer up to 8 X 5 (With a Cage)	Each	Taxable	\$ 380.00	\$ 437.00	\$ 57.00	15.00%	Non-statutory
General Waste - Standard single axle trailer up to 6 x 4 (Heaped Load)	Each	Taxable	\$ 152.00	\$ 175.00	\$ 23.00	15.13%	Non-statutory
General Waste - Standard single axle trailer up to 6 x 4 (Level Load)	Each	Taxable	\$ 86.50	\$ 99.50	\$ 13.00	15.03%	Non-statutory
General Waste - Standard single axle trailer up to 6 x 4 (With a Cage)	Each	Taxable	\$ 230.00	\$ 264.00	\$ 34.00	14.78%	Non-statutory

Description of Fees and Charges	Unit of Measure	GST Status	2025/26 Fee	2026/27 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
General Waste - Ute - Heaped Load	Per Ute	Taxable	\$ 152.00	\$ 175.00	\$ 23.00	15.13%	Non-statutory
General Waste - Ute - up to one cubic meter	Per Ute	Taxable	\$ 86.50	\$ 99.50	\$ 13.00	15.03%	Non-statutory
Green Waste - 120L Bin	Each	Taxable	\$ 4.50	\$ 4.50	\$ -	0.00%	Non-statutory
Green Waste - 240L Bin	Each	Taxable	\$ 9.00	\$ 9.00	\$ -	0.00%	Non-statutory
Green Waste - 6 x 4 Trailer With Cage	Each	Taxable	\$ 52.00	\$ 53.00	\$ 1.00	1.92%	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	\$ 9.00	\$ 9.00	\$ -	0.00%	Non-statutory
Green Waste - Large Single Axle Trailer (Heaped Load)	Each	Taxable	\$ 34.50	\$ 35.00	\$ 0.50	1.45%	Non-statutory
Green Waste - Large Single Axle Trailer (Level Load)	Each	Taxable	\$ 19.50	\$ 20.00	\$ 0.50	2.56%	Non-statutory
Green Waste - Large Single Axle Trailer With Cage	Each	Taxable	\$ 70.00	\$ 71.50	\$ 1.50	2.14%	Non-statutory
Green Waste - Standard 6 x 4 Trailer (Heaped Load)	Each	Taxable	\$ 26.50	\$ 27.00	\$ 0.50	1.89%	Non-statutory
Green Waste - Standard 6 x 4 Trailer (Level Load)	Each	Taxable	\$ 14.50	\$ 15.00	\$ 0.50	3.45%	Non-statutory
Green Waste - Tandem Trailer (Heaped Load)	Each	Taxable	\$ 52.00	\$ 53.00	\$ 1.00	1.92%	Non-statutory
Green Waste - Tandem Trailer (Level Load)	Each	Taxable	\$ 29.00	\$ 29.50	\$ 0.50	1.72%	Non-statutory
Green Waste - Tandem Trailer With Cage	Each	Taxable	\$ 105.00	\$ 107.00	\$ 2.00	1.90%	Non-statutory
Green Waste - Ute (Heaped Load)	Each	Taxable	\$ 26.50	\$ 27.00	\$ 0.50	1.89%	Non-statutory
Green Waste - Ute (Level Load)	Each	Taxable	\$ 14.50	\$ 15.00	\$ 0.50	3.45%	Non-statutory
Large Truck Tyre	Size	Taxable	\$ 53.00	\$ 54.00	\$ 1.00	1.89%	Non-statutory
Mattress - Double Bed	Each	Taxable	\$ 31.00	\$ 35.00	\$ 4.00	12.90%	Non-statutory
Mattress - Single Bed	Each	Taxable	\$ 26.00	\$ 35.00	\$ 9.00	34.62%	Non-statutory
Small Truck / Four Wheel Drive Tyres	Size	Taxable	\$ 26.50	\$ 27.00	\$ 0.50	1.89%	Non-statutory
Tractor Tyre (1.8m diameter max)	Size	Taxable	\$ 224.00	\$ 228.00	\$ 4.00	1.79%	Non-statutory

1.1 Differential rates

	Rating Differential	Rating Differential 2026/27
Residential	1.00	1.00
Industrial	1.05	1.05
Commercial	1.05	1.05
Farm	0.65	0.65
Vacant rural	0.70	0.70
Vacant residential	1.50	1.50
Vacant commercial	2.00	2.00
Vacant industrial	2.00	2.00

South Gippsland Shire Council's rating structure comprises of eight differential rates. These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the Local Government Act 1989, and the Ministerial Guidelines for Differential Rating 2013.

**Rates to be levied**

The estimated total amount of general rates to be raised to each differential category is specified in note 4.4.1(c).

The Rate in the Dollar for each differential rate type is calculated by multiplying the rating differential per the above table by the Rate in the Dollar for the Residential rate type. The Rate in the Dollar for each rate type is specified in Note 4.1.1(b).

The formula for General Rates for a property is calculated by multiplying the Capital Improved Value of each piece of rateable land (categorised by the characteristics described below) by the Rate in the Dollar per the differential rate type.

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 Residential Land

- 1.2.1 Residential 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 The farm rate differential is applied to properties genuinely engaged in farming as the primary activity 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;
    - 1.7.2.3.2 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.

## Appendix 2 - 10-Year Financial Plan

The *Local Government Act 2020* requires councils to prepare a 10-year Financial Plan in the year following a general election, which was adopted on 18 June 2025.

This appendix presents the following Financial Plan Statements for the 10 years from 2026/27 to 2035/36 to provide an update to the projections from the 10-year Financial Plan.

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

	Forecast										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>											
Rates and charges	54,420	56,585	57,590	59,086	60,618	62,742	64,805	65,447	67,135	68,866	70,637
Statutory fees and fines	1,150	1,170	1,166	1,185	1,265	1,279	1,285	1,324	1,374	1,407	1,435
User fees	5,604	6,327	6,485	6,647	6,813	6,983	7,157	7,336	7,519	7,707	7,899
Grants - Operating	10,132	14,895	15,146	15,514	15,890	16,276	16,671	17,077	17,493	17,918	18,354
Grants - Capital	16,687	8,292	7,738	4,869	4,769	4,769	4,769	4,769	4,769	4,769	4,769
Contributions - monetary	1,127	1,116	697	640	667	684	603	718	710	361	369
Contributions - non-monetary	452	464	475	487	499	512	525	538	551	565	579
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	748	(191)	27	(7)	-	33	-	-	72	-	-
Other income	1,883	1,907	1,922	1,987	2,003	2,017	2,033	2,047	2,063	2,087	2,106
<b>Total income / revenue</b>	<b>92,203</b>	<b>90,565</b>	<b>91,246</b>	<b>90,408</b>	<b>92,524</b>	<b>95,295</b>	<b>97,848</b>	<b>99,256</b>	<b>101,686</b>	<b>103,680</b>	<b>106,148</b>
<b>Expenses</b>											
Employee costs	31,028	32,085	33,608	34,590	35,612	36,804	37,893	39,001	40,156	41,346	42,575
Materials and services	28,576	28,816	26,443	27,664	27,726	28,489	29,088	30,414	30,465	31,327	31,940
Depreciation	13,557	15,432	15,815	16,208	16,610	17,022	17,445	17,878	18,322	18,778	19,244
Depreciation - right of use assets	92	85	-	-	-	-	-	-	-	-	-
Borrowing costs	216	190	164	137	109	81	54	29	15	4	-
Finance Costs - leases	2	1	-	-	-	-	-	-	-	-	-
Other expenses	3,250	3,285	3,383	3,466	3,553	3,642	3,731	3,825	3,920	4,015	4,117
<b>Total expenses</b>	<b>76,721</b>	<b>79,894</b>	<b>79,413</b>	<b>82,065</b>	<b>83,610</b>	<b>86,038</b>	<b>88,211</b>	<b>91,147</b>	<b>92,878</b>	<b>95,470</b>	<b>97,876</b>
<b>Surplus/(deficit) for the year</b>	<b>15,482</b>	<b>10,671</b>	<b>11,833</b>	<b>8,343</b>	<b>8,914</b>	<b>9,257</b>	<b>9,637</b>	<b>8,109</b>	<b>8,808</b>	<b>8,210</b>	<b>8,272</b>
<b>Total comprehensive result</b>	<b>15,482</b>	<b>10,671</b>	<b>11,833</b>	<b>8,343</b>	<b>8,914</b>	<b>9,257</b>	<b>9,637</b>	<b>8,109</b>	<b>8,808</b>	<b>8,210</b>	<b>8,272</b>

## Balance Sheet

	Forecast										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	4,431	5,192	5,097	5,144	5,407	5,313	5,858	5,623	6,013	5,905	6,274
Trade and other receivables	7,425	7,749	7,831	8,051	8,263	8,519	8,740	8,912	9,139	9,343	9,555
Other financial assets	23,983	23,983	25,983	29,983	35,983	34,983	37,983	40,983	47,983	53,983	60,983
Inventories	208	208	208	208	208	208	208	208	208	208	208
Prepayments	673	673	673	673	673	673	673	673	673	673	673
<b>Total current assets</b>	<b>36,720</b>	<b>37,805</b>	<b>39,792</b>	<b>44,059</b>	<b>50,534</b>	<b>49,696</b>	<b>53,462</b>	<b>56,399</b>	<b>64,016</b>	<b>70,112</b>	<b>77,693</b>
<b>Non-current assets</b>											
Property, infrastructure, plant & equipment	894,424	902,801	911,229	914,137	915,276	924,330	929,267	933,971	934,930	936,939	937,773
Right-of-use assets	85	-	-	-	-	-	-	-	-	-	-
Investment property	857	857	857	857	857	857	857	857	857	857	857
<b>Total non-current assets</b>	<b>895,366</b>	<b>903,658</b>	<b>912,086</b>	<b>914,994</b>	<b>916,133</b>	<b>925,187</b>	<b>930,124</b>	<b>934,828</b>	<b>935,787</b>	<b>937,796</b>	<b>938,630</b>
<b>Total assets</b>	<b>932,086</b>	<b>941,463</b>	<b>951,878</b>	<b>959,053</b>	<b>966,667</b>	<b>974,883</b>	<b>983,586</b>	<b>991,227</b>	<b>999,803</b>	<b>1,007,908</b>	<b>1,016,323</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	5,167	5,276	5,201	5,401	5,498	5,666	5,796	6,021	6,128	6,303	6,446
Trust funds and deposits	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821
Contract and other liabilities	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170
Provisions	7,324	7,324	7,324	7,324	7,324	7,324	7,324	7,324	7,324	7,324	7,324
Interest-bearing liabilities	1,316	1,342	1,369	1,397	1,209	1,064	692	339	281	-	-
Lease liabilities	87	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>17,885</b>	<b>17,933</b>	<b>17,885</b>	<b>18,113</b>	<b>18,022</b>	<b>18,045</b>	<b>17,803</b>	<b>17,675</b>	<b>17,724</b>	<b>17,618</b>	<b>17,761</b>
<b>Non-current liabilities</b>											
Provisions	6,593	6,593	6,593	6,593	6,593	6,593	6,593	6,593	6,593	6,593	6,593
Interest-bearing liabilities	7,693	6,351	4,981	3,585	2,376	1,312	620	281	-	-	-
<b>Total non-current liabilities</b>	<b>14,286</b>	<b>12,944</b>	<b>11,574</b>	<b>10,178</b>	<b>8,969</b>	<b>7,905</b>	<b>7,213</b>	<b>6,874</b>	<b>6,593</b>	<b>6,593</b>	<b>6,593</b>
<b>Total liabilities</b>	<b>32,171</b>	<b>30,877</b>	<b>29,459</b>	<b>28,291</b>	<b>26,991</b>	<b>25,950</b>	<b>25,016</b>	<b>24,549</b>	<b>24,317</b>	<b>24,211</b>	<b>24,354</b>
<b>Net assets</b>	<b>899,915</b>	<b>910,586</b>	<b>922,419</b>	<b>930,762</b>	<b>939,676</b>	<b>948,933</b>	<b>958,570</b>	<b>966,678</b>	<b>975,486</b>	<b>983,697</b>	<b>991,969</b>
<b>Equity</b>											
Accumulated surplus	283,491	293,186	304,278	311,998	320,241	328,673	337,571	344,815	352,940	360,817	368,751
Reserves	616,424	617,400	618,141	618,764	619,435	620,260	620,999	621,863	622,546	622,880	623,218
<b>Total equity</b>	<b>899,915</b>	<b>910,586</b>	<b>922,419</b>	<b>930,762</b>	<b>939,676</b>	<b>948,933</b>	<b>958,570</b>	<b>966,678</b>	<b>975,486</b>	<b>983,697</b>	<b>991,969</b>

## Statement of Changes in Equity

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2026 Forecast Actual</b>				
Balance at beginning of the financial year	884,433	271,898	600,483	12,052
Surplus/(deficit) for the year	15,482	15,482	-	-
Transfers (to)/from other reserves	-	(3,889)	-	3,889
<b>Balance at end of the financial year</b>	<b>899,915</b>	<b>283,491</b>	<b>600,483</b>	<b>15,941</b>
<b>2027 Budget</b>				
Balance at beginning of the financial year	899,915	283,491	600,483	15,941
Surplus/(deficit) for the year	10,671	10,671	-	-
Transfers (to)/from other reserves	-	(975)	-	975
<b>Balance at end of the financial year</b>	<b>910,586</b>	<b>293,187</b>	<b>600,483</b>	<b>16,916</b>
<b>2028</b>				
Balance at beginning of the financial year	910,586	293,187	600,483	16,917
Surplus/(deficit) for the year	11,833	11,833	-	-
Transfers (to)/from other reserves	-	(742)	-	742
<b>Balance at end of the financial year</b>	<b>922,419</b>	<b>304,278</b>	<b>600,483</b>	<b>17,659</b>
<b>2029</b>				
Balance at beginning of the financial year	922,419	304,278	600,483	17,658
Surplus/(deficit) for the year	8,343	8,343	-	-
Transfers (to)/from other reserves	-	(623)	-	623
<b>Balance at end of the financial year</b>	<b>930,762</b>	<b>311,998</b>	<b>600,483</b>	<b>18,281</b>
<b>2030</b>				
Balance at beginning of the financial year	930,762	311,998	600,483	18,281
Surplus/(deficit) for the year	8,914	8,914	-	-
Transfers (to)/from other reserves	-	(672)	-	672
<b>Balance at end of the financial year</b>	<b>939,676</b>	<b>320,240</b>	<b>600,483</b>	<b>18,953</b>

	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2031</b>				
Balance at beginning of the financial year	939,676	320,241	600,483	18,952
Surplus/(deficit) for the year	9,257	9,257	-	-
Transfers (to)/from other reserves	-	(824)	-	824
<b>Balance at end of the financial year</b>	<b>948,933</b>	<b>328,674</b>	<b>600,483</b>	<b>19,776</b>
<b>2032</b>				
Balance at beginning of the financial year	948,933	328,673	600,483	19,777
Surplus/(deficit) for the year	9,637	9,637	-	-
Transfers (to)/from other reserves	-	(739)	-	739
<b>Balance at end of the financial year</b>	<b>958,570</b>	<b>337,571</b>	<b>600,483</b>	<b>20,516</b>
<b>2033</b>				
Balance at beginning of the financial year	958,570	337,570	600,483	20,516
Surplus/(deficit) for the year	8,109	8,109	-	-
Transfers (to)/from other reserves	-	(863)	-	863
<b>Balance at end of the financial year</b>	<b>966,679</b>	<b>344,816</b>	<b>600,483</b>	<b>21,379</b>
<b>2034</b>				
Balance at beginning of the financial year	966,678	344,816	600,483	21,380
Surplus/(deficit) for the year	8,808	8,808	-	-
Transfers (to)/from other reserves	-	(684)	-	684
<b>Balance at end of the financial year</b>	<b>975,486</b>	<b>352,940</b>	<b>600,483</b>	<b>22,064</b>
<b>2035</b>				
Balance at beginning of the financial year	975,486	352,940	600,483	22,063
Surplus/(deficit) for the year	8,210	8,210	-	-
Transfers (to)/from other reserves	-	(333)	-	333
<b>Balance at end of the financial year</b>	<b>983,696</b>	<b>360,817</b>	<b>600,483</b>	<b>22,396</b>
<b>2036</b>				
Balance at beginning of the financial year	983,697	360,817	600,483	22,397
Surplus/(deficit) for the year	8,272	8,272	-	-
Transfers (to)/from other reserves	-	(338)	-	338
<b>Balance at end of the financial year</b>	<b>991,969</b>	<b>368,751</b>	<b>600,483</b>	<b>22,735</b>

## Statement of Cash Flows

	Forecast										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>											
Rates and charges	56,969	56,295	57,486	58,883	60,430	62,503	64,592	65,305	66,927	68,654	70,443
Statutory fees and fines	1,186	1,166	1,167	1,183	1,258	1,278	1,285	1,321	1,370	1,404	1,433
User fees	5,780	6,305	6,473	6,632	6,799	6,969	7,144	7,320	7,504	7,692	7,885
Grants - operating	10,132	14,895	15,146	15,514	15,890	16,276	16,671	17,077	17,493	17,918	18,354
Grants - capital	16,687	8,292	7,738	4,869	4,769	4,769	4,769	4,769	4,769	4,769	4,769
Contributions - monetary	1,127	1,116	697	640	667	684	603	718	710	361	369
Interest received	750	800	800	800	800	800	800	800	800	800	800
Other receipts	1,204	1,099	1,156	1,186	1,199	1,214	1,239	1,236	1,262	1,314	1,304
Employee costs	(30,037)	(32,030)	(33,490)	(34,502)	(35,528)	(36,706)	(37,812)	(38,901)	(40,061)	(41,248)	(42,484)
Materials and services	(27,663)	(28,767)	(26,644)	(27,558)	(27,721)	(28,426)	(29,045)	(29,426)	(30,461)	(31,256)	(31,897)
Other payments	(3,145)	(3,280)	(3,377)	(3,458)	(3,545)	(3,634)	(3,726)	(3,817)	(3,911)	(4,009)	(4,109)
<b>Net cash provided by/(used in) operating activities</b>	<b>32,990</b>	<b>25,891</b>	<b>27,152</b>	<b>24,189</b>	<b>25,018</b>	<b>25,727</b>	<b>26,520</b>	<b>25,530</b>	<b>26,402</b>	<b>26,399</b>	<b>26,867</b>
<b>Cash flows from investing activities</b>											
Payments for property, infrastructure, plant and equipment	(24,641)	(24,260)	(24,556)	(19,437)	(18,057)	(26,392)	(22,706)	(22,914)	(19,622)	(21,136)	(20,435)
Proceeds from sale of property, infrastructure, plant and equipment	1,477	724	815	801	808	861	849	870	964	914	937
Payments for investments	(10,661)	-	(2,000)	(4,000)	(6,000)	-	(3,000)	(3,000)	(7,000)	(6,000)	(7,000)
<b>Net cash provided by/ (used in) investing activities</b>	<b>(33,825)</b>	<b>(23,536)</b>	<b>(25,741)</b>	<b>(22,636)</b>	<b>(23,249)</b>	<b>(24,531)</b>	<b>(24,857)</b>	<b>(25,044)</b>	<b>(25,658)</b>	<b>(26,222)</b>	<b>(26,498)</b>
<b>Cash flows from financing activities</b>											
Finance costs	(216)	(190)	(164)	(137)	(109)	(81)	(54)	(29)	(15)	(4)	-
Repayment of borrowings	(1,291)	(1,316)	(1,342)	(1,369)	(1,397)	(1,209)	(1,064)	(692)	(339)	(281)	-
Interest paid - lease liability	(2)	(1)	-	-	-	-	-	-	-	-	-
Repayment of lease liabilities	(94)	(87)	-	-	-	-	-	-	-	-	-
<b>Net cash provided by/(used in) financing activities</b>	<b>(1,603)</b>	<b>(1,594)</b>	<b>(1,506)</b>	<b>(1,506)</b>	<b>(1,506)</b>	<b>(1,290)</b>	<b>(1,118)</b>	<b>(721)</b>	<b>(354)</b>	<b>(285)</b>	<b>-</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(2,438)</b>	<b>761</b>	<b>(95)</b>	<b>47</b>	<b>263</b>	<b>(94)</b>	<b>545</b>	<b>(235)</b>	<b>390</b>	<b>(108)</b>	<b>369</b>
Cash and cash equivalents at the beginning of the financial year	6,869	4,431	5,192	5,097	5,144	5,407	5,313	5,858	5,623	6,013	5,905
<b>Cash and cash equivalents at the end of the financial year</b>	<b>4,431</b>	<b>5,192</b>	<b>5,097</b>	<b>5,144</b>	<b>5,407</b>	<b>5,313</b>	<b>5,858</b>	<b>5,623</b>	<b>6,013</b>	<b>5,905</b>	<b>6,274</b>

## Statement of Capital Works

	Forecast										
	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000	2030/31 \$'000	2031/32 \$'000	2032/33 \$'000	2033/34 \$'000	2034/35 \$'000	2035/36 \$'000
<b>Property</b>											
Buildings	2,082	3,003	3,147	3,647	1,184	5,578	2,937	4,930	854	1,925	601
Heritage buildings	153	25	129	134	140	145	151	157	-	-	-
<b>Total buildings</b>	<b>2,235</b>	<b>3,028</b>	<b>3,276</b>	<b>3,781</b>	<b>1,324</b>	<b>5,723</b>	<b>3,088</b>	<b>5,087</b>	<b>854</b>	<b>1,925</b>	<b>601</b>
<b>Total property</b>	<b>2,235</b>	<b>3,028</b>	<b>3,276</b>	<b>3,781</b>	<b>1,324</b>	<b>5,723</b>	<b>3,088</b>	<b>5,087</b>	<b>854</b>	<b>1,925</b>	<b>601</b>
<b>Plant and equipment</b>											
Plant, machinery and equipment	3,209	2,892	2,651	2,777	2,739	2,970	2,878	2,950	3,199	3,099	3,176
Computers and telecommunications	760	576	517	484	1,417	875	897	919	942	965	965
<b>Total plant and equipment</b>	<b>3,969</b>	<b>3,468</b>	<b>3,168</b>	<b>3,261</b>	<b>4,156</b>	<b>3,845</b>	<b>3,775</b>	<b>3,869</b>	<b>4,141</b>	<b>4,064</b>	<b>4,141</b>
<b>Infrastructure</b>											
Roads	13,244	14,126	12,476	11,346	11,532	12,299	12,832	12,813	13,270	13,745	14,245
Bridges	1,254	1,385	3,294	291	188	252	556	577	599	622	645
Footpaths and cycleways	397	228	174	181	188	850	798	210	218	226	235
Drainage	367	155	161	167	174	786	1,384	194	202	209	217
Recreational, leisure and community facilities	1,509	1,310	190	223	247	357	79	74	248	255	261
Waste management	425	390	1,817	187	248	2,280	194	90	90	90	90
Parks, open space and streetscapes	527	-	-	-	-	-	-	-	-	-	-
Off street car parks	250	150	-	-	-	-	-	-	-	-	-
Other infrastructure	464	20	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>18,437</b>	<b>17,764</b>	<b>18,112</b>	<b>12,395</b>	<b>12,577</b>	<b>16,824</b>	<b>15,843</b>	<b>13,958</b>	<b>14,627</b>	<b>15,147</b>	<b>15,693</b>
<b>Total capital works expenditure</b>	<b>24,641</b>	<b>24,260</b>	<b>24,556</b>	<b>19,437</b>	<b>18,057</b>	<b>26,392</b>	<b>22,706</b>	<b>22,914</b>	<b>19,622</b>	<b>21,136</b>	<b>20,435</b>
<b>Represented by:</b>											
New asset expenditure	214	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	22,296	21,662	21,168	19,270	17,725	22,374	20,263	22,720	19,420	20,927	20,218
Asset expansion expenditure	380	-	-	-	-	1,296	1,934	-	-	-	-
Asset upgrade expenditure	1,751	2,598	3,388	167	332	2,722	509	194	202	209	217
<b>Total capital works expenditure</b>	<b>24,641</b>	<b>24,260</b>	<b>24,556</b>	<b>19,437</b>	<b>18,057</b>	<b>26,392</b>	<b>22,706</b>	<b>22,914</b>	<b>19,622</b>	<b>21,136</b>	<b>20,435</b>
<b>Funding sources represented by:</b>											
Grants	16,687	8,292	7,738	4,869	4,769	4,769	4,769	4,769	4,769	4,769	4,769
Contributions	738	729	353	328	348	357	268	375	358	-	-
Council cash	7,216	15,239	16,465	14,240	12,940	21,266	17,669	17,770	14,495	16,367	15,666
<b>Total capital works expenditure</b>	<b>24,641</b>	<b>24,260</b>	<b>24,556</b>	<b>19,437</b>	<b>18,057</b>	<b>26,392</b>	<b>22,706</b>	<b>22,914</b>	<b>19,622</b>	<b>21,136</b>	<b>20,435</b>

## Statement of Human Resources

Staff expenditure	Forecast											
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>Staff expenditure</b>												
Employee costs - operating	31,028	32,085	33,608	34,590	35,612	36,804	37,893	39,001	40,156	41,346	42,575	
Employee costs - capital	2,166	2,360	2,431	2,376	2,447	2,522	2,598	2,675	2,755	2,837	2,921	
<b>Total staff expenditure</b>	<b>33,194</b>	<b>34,445</b>	<b>36,039</b>	<b>36,966</b>	<b>38,059</b>	<b>39,326</b>	<b>40,491</b>	<b>41,676</b>	<b>42,911</b>	<b>44,183</b>	<b>45,496</b>	

Staff numbers	Forecast										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>											
Employees	274.6	275.3	275.3	274.3	274.3	275.3	275.3	275.3	275.3	275.3	275.3
<b>Total staff numbers</b>	<b>274.6</b>	<b>275.3</b>	<b>275.3</b>	<b>274.3</b>	<b>274.3</b>	<b>275.3</b>	<b>275.3</b>	<b>275.3</b>	<b>275.3</b>	<b>275.3</b>	<b>275.3</b>

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