

SOUTH GIPPSLAND SHIRE COUNCIL

# Council Meeting Agenda

Wednesday 16 April 2025



Council Chambers, Leongatha  
Commencing at 2:00 PM



*South Gippsland  
Shire Council*



## OUR COUNCIL VISION

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

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

The Council Agenda relates to the following Strategic Objectives of the Council Plan 2022-2026:

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

## SOUTH GIPPSLAND SHIRE COUNCIL

Notice is hereby given that Council Meeting of the  
South Gippsland Shire Council will be held on Wednesday 16 April 2025  
in the Council Chambers, Leongatha, commencing at 2:00pm

### TABLE OF CONTENTS

<b>1. PRELIMINARY MATTERS .....</b>	<b>5</b>
1.1. LIVE-STREAMING COUNCIL MEETING DISCLAIMER .....	5
1.2. WELCOME TO THE COUNCIL MEETING .....	5
1.3. OPENING PRAYER.....	5
1.4. ACKNOWLEDGEMENT OF TRADITIONAL CUSTODIANS .....	6
1.5. APOLOGIES .....	6
1.6. CONFIRMATION OF MINUTES .....	6
1.7. DECLARATION OF CONFLICTS OF INTEREST FOR COUNCILLORS .....	7
1.8. DECLARATION OF CONFLICTS OF INTEREST FOR STAFF.....	8
<b>2. COUNCIL REPORTS.....</b>	<b>9</b>
2.1. DRAFT INTEGRATED PLANNING DOCUMENTS FOR COMMUNITY CONSULTATION.....	9
2.2. RENAMING OF A SECTION OF SPEIGHT STREET LOCH - COMMUNITY CONSULTATION.....	275
2.3. INSTRUMENT OF APPOINTMENT - S11A PLANNING AND ENVIRONMENT ACT 1987 .....	279
2.4. AUDIT AND RISK COMMITTEE - 3 DECEMBER 2024 MINUTES .....	282
2.5. SUMMARY OF STRATEGIC BRIEFINGS - 19 FEBRUARY 2025 -12 MARCH 2025 .....	303
2.6. DOCUMENTS SEALED, CONTRACTS VARIED, AWARDED OR EXTENDED BY CEO - 13 FEBRUARY 2025 -12 MARCH 2025 .....	307
<b>3. NOTICES OF MOTION AND/OR RESCISSION.....</b>	<b>310</b>
3.1. NIL.....	310
<b>4. COUNCILLOR REPORTS.....</b>	<b>310</b>
4.1. REQUESTS FOR LEAVE OF ABSENCE .....	310
4.2. COUNCILLOR UPDATES.....	310
<b>5. URGENT BUSINESS .....</b>	<b>311</b>
<b>6. PUBLIC QUESTIONS .....</b>	<b>312</b>
6.1. PETITIONS AND JOINT LETTERS .....	312
6.2. ANSWERS TO PREVIOUS QUESTIONS ON NOTICE.....	313

---

6.3. SUBMITTED PUBLIC QUESTIONS .....314

**7. CLOSED SESSION .....315**

**8. MEETING CLOSED .....316**

**Privacy Statement**

Council is required to keep minutes of each Council meeting. The minutes contain details of proceedings which may include personal information about community members disclosed as part of presentations, submissions and questions. The minutes of Council meetings are a public record and can be inspected by members of the public.



## **1. PRELIMINARY MATTERS**

### **1.1. LIVE-STREAMING COUNCIL MEETING DISCLAIMER**

This Council Meeting is being streamed live, recorded and published in accordance with Council's *Live Streaming in Council Meetings Policy*.

Access to the live stream through Council's Internet is an option to view the 'open' component of a Council Meeting. Link to the Live Stream on Council's website: [Live Streaming | Live Streaming | South Gippsland Shire Council](#)

The Chair and/or the CEO have the discretion and authority at any time to direct the termination or interruption of live streaming. Such direction will only be given in exceptional circumstances where deemed relevant. Circumstances may include instances where the content of debate is considered misleading, defamatory or potentially inappropriate to be published.

Today's Meeting is being streamed live as well as recorded and published on Council's website.

Thank you

### **1.2. WELCOME TO THE COUNCIL MEETING**

#### ***Public Questions***

In accordance with *Governance Rules (C82)*, clause 56.4(d) the placement of public questions has now closed. Questions must be received prior to the commencement of the Council Meeting and placed in the receptacle at Governance Officers table. Questions received after the commencement of the Meeting will be considered at the next Council Meeting.

### **1.3. OPENING PRAYER**

As we gather here from diverse backgrounds and beliefs, may we hold privilege with good care and trust. As we deliberate and discuss, may we be wise in our discernment, fair in our decisions and visionary in our planning. May we be guided by our common goal of a strong and united South Gippsland.

#### **1.4. ACKNOWLEDGEMENT OF TRADITIONAL CUSTODIANS**

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.

#### **1.5. APOLOGIES**

#### **1.6. CONFIRMATION OF MINUTES**

##### **RECOMMENDATION**

**That the Minutes of the South Gippsland Shire Council Meeting held on 19 March 2025 in the Council Chambers, Leongatha be confirmed.**

## 1.7. DECLARATION OF CONFLICTS OF INTEREST FOR COUNCILLORS

The *Local Government Act 2020* (the Act), Division 2 sets out the requirements relating to Conflict of Interest. Disclosure of a conflict of interest in respect of a matter to be considered at a Council Meeting is required under section 130(1)(a) and specifically applies to a relevant person being a Councillor, member of a delegated committee who is not a Councillor and a member of Council staff.

Council's *Governance Rules (C82)* (the Rules), clause 3.0 Disclosure of a Conflict of Interest at a Council Meeting sets out the prescribed manner required to disclose a conflict of interest at South Gippsland Shire Council.

The Rules require a Councillor and/ or staff member who has a conflict of interest in a matter being considered at a Council Meeting to announce before the matter is considered and disclose this in a written notice to the Chief Executive Officer. The details included in the disclosure, explain the nature conflict of interest, whether it is classified as general or material (s.127 and s.128), the name of the relevant person(s) and their relationship to them.

Failure to comply with disclosures of conflict of interest (s.130) may be subject to penalty points and/ or other disciplinary measures depending on the nature of the conflict.

The *Local Government Act 2020* can be accessed from the Victorian Legislation and Parliamentary documents website at [www.legislation.vic.gov.au](http://www.legislation.vic.gov.au).

Council's *Governance Rules (C82)* can be accessed from [Council's Policies](#) webpage.

**Cr Nathan Hersey has declared a material conflict of interest in Agenda Item 2.2. Renaming of a Section of Speight Street Loch - Community Consultation, as Cr Hersey owns property in the Loch township.**

## 1.8. DECLARATION OF CONFLICTS OF INTEREST FOR STAFF

The *Local Government Act 2020* (the Act), Division 2 sets out the requirements relating to Conflict of Interest. Disclosure of a conflict of interest in respect of a matter to be considered at a Council Meeting is required under section 130(1)(a) and specifically applies to a relevant person being a Councillor, member of a delegated committee who is not a Councillor and a member of Council staff.

Council's *Governance Rules (C82) (the Rules)*, Chapter 5, clause 7, 8 and 9 sets the prescribed manner required for staff to disclose a conflict of interest when:

- Preparing Reports for Meetings
- Exercise of Delegated Power
- Exercise of a Statutory Function

Council staff must immediately upon becoming aware of a conflict of interest provide a written notice to the Chief Executive Officer disclosing the conflict of interest, explain the nature of the conflict and how it will be managed. Upon becoming aware and declaring a conflict of interest, a staff member may not exercise a power or perform a function in the matter. All prepared reports will record that staff member(s) have considered a conflict of interest and include if any, the details of a disclosure.

Failure to comply with disclosures of conflict of interest (s.130) may be subject to penalty points and/ or other disciplinary measures depending on the nature of the conflict.

The *Local Government Act 2020* can be accessed from the Victorian Legislation and Parliamentary documents website at [www.legislation.vic.gov.au](http://www.legislation.vic.gov.au).

Council's *Governance Rules (C82)* can be accessed from [Council's Policies](#) webpage.

**Nil**

## 2. COUNCIL REPORTS

### 2.1. DRAFT INTEGRATED PLANNING DOCUMENTS FOR COMMUNITY CONSULTATION

Directorate:	Strategy & Partnerships
Department:	Governance and Integrity

#### **Council Plan**

*Objective - Leading with Integrity*

*The development of these Draft Integrated Plans sets the strategic direction of the Council over the next four-year term and aligns with the South Gippsland Community Vision 2040 revision.*

#### **EXECUTIVE SUMMARY**

The purpose of this report is to present the review of the Community Vision 2040 and present the suite of Draft Integrated Planning (*Draft Plans*) documents for consideration and endorsement for community consultation from 17 April to 7 May 2025.

The documents for consideration include:

- Community Vision 2040 review (**Attachment [2.1.1]**);
- Draft Council Plan 2025 – 2029 (**Attachment [2.1.2]**);
- Draft Financial Plan 2025/26 – 2034/35 (**Attachment [2.1.3]**);
- Draft Revenue and Rating Plan 2025 – 2029 (**Attachment [2.1.4]**);
- Draft Budget 2025/26 – 2028/29, including the Draft 2025/26 Council Plan Annual Initiatives (**Attachment [2.1.5]**);
- Draft Asset Plan 2025 – 2035 (**Attachment [2.1.6]**); and
- Draft Municipal Public Health and Wellbeing Plan 2025 – 2029 (**Attachment [2.1.7]**).

#### **RECOMMENDATION**

**That Council:**

- 1. Adopts the Community Vision 2040 Review (Attachment [2.1.1]) in accordance with s.88 of the Local Government Act 2020 and publishes the reviewed Community Vision 2040 on Council’s website;**
- 2. Endorses the Draft Council Plan 2025 - 2029 (Attachment [2.1.2]) for community consultation;**



3. **Endorses the Draft Financial Plan 2025/26 - 2034/35 (Attachment [2.1.3]), Draft Revenue and Rating Plan 2025 - 2029 (Attachment [2.1.4]) and the Draft Budget 2025/26 - 2028/29 (Attachment [2.1.5]); including the Draft 2025/26 Council Plan Annual Initiatives for community consultation;**
4. **Endorses the Draft Asset Plan 2025 - 2035 (Attachment [2.1.6]) for community consultation;**
5. **Endorses the Draft Municipal Public Health and Wellbeing Plan 2025 - 2029 (Attachment [2.1.7]) for community consultation; and**
6. **Approves commencement of the final stage of community engagement from 17 April to 7 May 2025 for these suite of Integrated Planning documents endorsed at the 16 April 2025 Council Meeting, in accordance with Council's Community Engagement Strategy 2020 - 2024.**

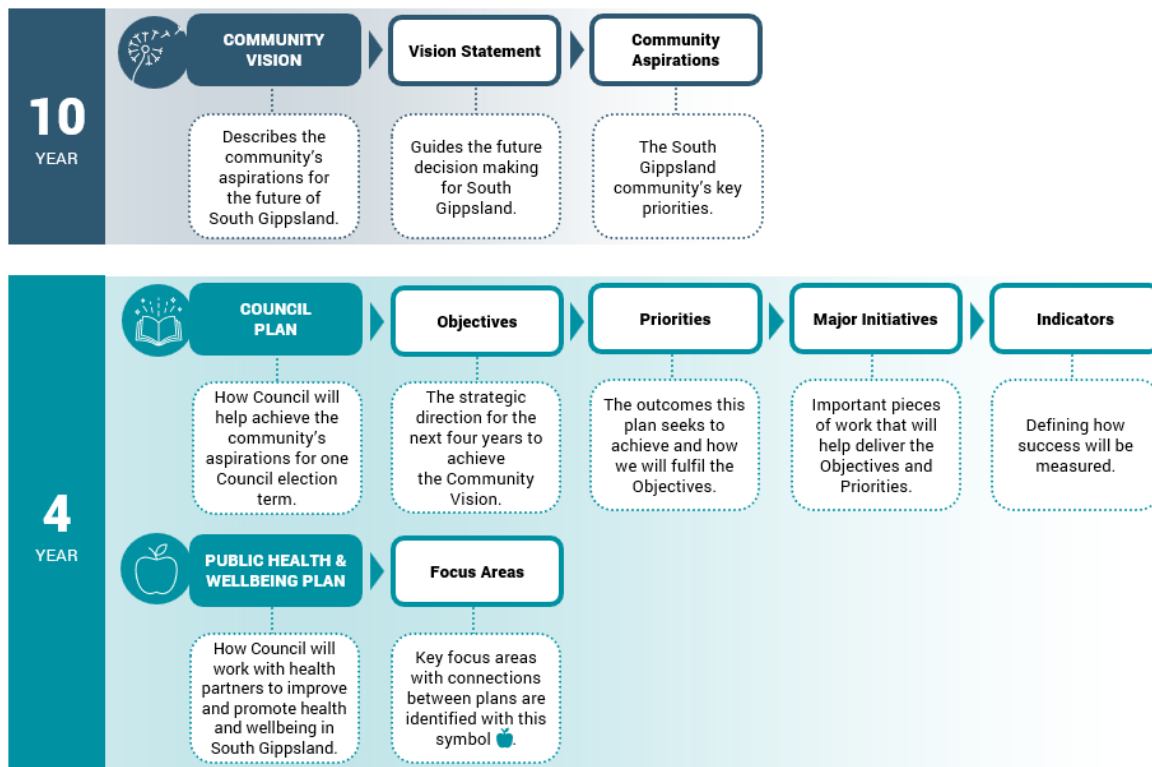
## REPORT

Council is required to develop or review a suite of Integrated Planning documents by 31 October in the year following a general election. These *Draft Plans* have been prepared in accordance with s.88, s.89 and s.90 of the *Local Government Act 2020 (the Act)*.

These *Draft Plans* are presented for consideration in this Council Meeting and are aligned with sections of the Act as follow:

- Community Vision 2040 review (s.88) (**Attachment [2.1.1]**);
- Draft Council Plan 2025 - 2029 (s.90) (**Attachment [2.1.2]**);
- Draft Financial Plan 2025/26 - 2034/35 (s.91) (**Attachment [2.1.3]**);
- Draft Rating and Revenue Plan 2025 - 2029 (s.93) (**Attachment [2.1.4]**);
- Draft Budget 2025/26 - 2028/29 (s.94 and s.96) (**Attachment [2.1.5]**);
- Draft Asset Plan 2025 - 2035 (s.92) (**Attachment [2.1.6]**); and
- Draft Municipal Public Health and Wellbeing Plan 2025 - 2029 (*Victorian Public Health and Wellbeing Act 2008*) (**Attachment [2.1.7]**).

The diagram below describes how these documents integrate.



To inform the development of the Draft Plans and assist in the review of the Community Vision 2040, Council undertook a significant community engagement campaign across the municipality, *Shaping South Gippsland*.

This engagement campaign was held from late January 2025 to the end of February 2025, through a series of events including Councillor Pop-Ups and an stakeholder workshop.

This included 22 engagement events across 17 townships with 688 people providing feedback at these events and 946 survey responses were received.

Over 1,100 suggestions were provided for Councillor consideration.

Councillors also participated in a series of internal Workshops held on 27 November, 19 December, 5 March, 12 March, 19 March and 26 March to consider community feedback, develop priorities and help inform the development of these documents.

### Community Vision 2040 Review

The *Community Vision 2040 Review* (**Attachment [2.1.1]**) is a key strategic document that describes the community's aspirations for the future of the Shire and helps to guide decision making.

Council conducted community consultation on the *Community Vision 2040 Review* from late January 2025 to the end of February 2025. In this consultation respondents were asked to tell Council how much they supported – or opposed – each of the current five Vision Priorities. The support for these Vision Priorities is outlined in **Table 1** below.

**Table 1: Percentage of Support for Community Vision 2040 Priorities**

<b>Community Vision 2040 Priority</b>	<b>Percentage of how much support for this Priority</b>
A Healthy, Connected and Engaged Community	92%
Sustainability and Climate Change	88%
Shaping our Future	89%
Enhanced Natural Environment and Cultural Heritage	86%
A Destination to Live, Visit and Enjoy	91%

Following this community consultation and the high level of community support through the feedback, it is recommended that Council continue to endorse the Community Vision 2040 in its current form.

### **Draft Council Plan 2025 - 2029**

The *Draft Council Plan 2025 - 2029* (**Attachment [2.1.2]**) aligns with the *South Gippsland Community Vision 2040* and sets out the strategic objectives, strategies (priorities) and indicators Council will strive towards during their term of office.

This Plan aims to show where Council will focus the allocation of resources and direction of Council for the next four years, while aligning with the *Community Vision 2040*. Both documents have been prepared in accordance with s.88 and s.90 of the Act.

The Council Plan contains three Strategic Objectives that broadly align with the overarching priorities of the *Community Vision 2040*; however, they are worded to focus the organisation on specific requirements to be addressed in the term of this Council.

The three Strategic Objectives of the Draft Council Plan are:

- Developing a Sustainable Future: *Environment, Growth and Economy*
- Leading with Integrity: *Good Governance and Financial Sustainability*
- Empowering Community: *Healthy, Connected and Inclusive*

### **Draft Financial Plan 2025 - 2035 and Draft Budget 2025/26 - 2028/29**

The *Draft Financial Plan* (**Attachment [2.1.3]**) sets the long-term financial direction for the next ten years and has been prepared in accordance with s.91 of the Act.

As part of this Plan the Victorian Council Rate Cap has been set at 3.0 per cent for 2025/26.

The *Draft Budget 2025/26 - 2028/29* (**Attachment [2.1.5]**) sets out the annual budget for the next financial year and includes the following three years.

It has been prepared in accordance with s.94 and s.96 of the Act. The *2025/26 Annual Major Initiatives* have also been incorporated in this Plan to help deliver the Council Plan.

Both these documents follow the *Better Practice Guidelines* and *Model Budget* issued by Local Government Victoria (LGV) and are in accordance with the *Local Government (Planning and Reporting) Regulations 2020*.

Councils are required to set targets for the Local Government Performance Reporting Framework (LGPRF). The *Draft Budget 2025/26 – 2028/29* includes these indicators with a target for the budgeted year and subsequent three financial years, to meet these regulations.

The *Draft Budget 2025/26 - 2028/29* (**Attachment [2.1.5]**) includes the level that differential rates are proposed to be set by Council for the different property types.

For the *Draft Budget 2025/26*, the farm rate in the dollar is proposed to be reduced from 70 per cent to 65 per cent and the vacant residential rate in the dollar is proposed to be reduced from 200 per cent to 150 percent.

Additionally, it is proposed that the Cultural and Recreational Rate has been removed and instead replaced with a 'Charge-in-Lieu' of rates as per the *Cultural and Recreational Lands Act 1963*.

### **Draft Revenue and Rating Plan 2025 - 2029**

As set out in s.93 of the Act, Council is required to prepare and adopt the *Draft Revenue and Rating Plan 2025 - 2029* by 30 June following a general election.

The *Draft Revenue and Rating Plan 2025 - 2029* (**Attachment [2.1.4]**) establishes the revenue raising framework within which Council proposes to operate. Annual reviews will be completed to ensure that Council's approach to revenue raising remains appropriate and affordable.

The purpose of this Plan is to consider what rating options are available to Council under the Act and how Council chooses to apply these options to contribute towards meeting the requirement for an equitable rating strategy.

The introduction of rate capping under the Victorian Government's Fair Go Rates System (FGRS) has brought a renewed focus to Council's long-term financial sustainability.

The FGRS continues to restrict Council's ability to raise revenue above the rate cap unless application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council.

This Plan explains charges that are collected on behalf of the Victorian Government, for example, the Land Fill Levy and Emergency Service Volunteer Fund.

It also explains how Council calculates the revenue needed to fund its activities, and how the funding burden will be apportioned between ratepayers and other users of Council facilities and services.

It is important to note that this Plan does not set revenue targets for Council, it outlines the strategic framework and decisions that inform how Council will go about calculating and collecting its revenue.

### **Draft Asset Plan 2025 - 2035**

The *Draft Asset Plan* (**Attachment [2.1.6]**) sets out the quantum and state of Council's assets and the key challenges and choices that are associated with effective asset management.

The *Draft Asset Plan* is a key strategic document that has been prepared in accordance with s.92 of the Act.

This Plan informs the community, in conjunction with Council's other strategic documents, about how Council manages its vast asset portfolio, both now and into the future.

### **Draft Municipal Public Health and Wellbeing Plan 2025 - 2029**

The *Victorian Public Health and Wellbeing Act 2008* requires councils to prepare a Municipal Public Health and Wellbeing Plan (MPHWP) within 12 months after a general election of the Council.

The Act requires councils to have regard to the state public health and wellbeing plan when developing their municipal public health and wellbeing plans. This is intended to encourage state and local governments to work together to strengthen the health and wellbeing of communities and people.

The themes of this Plan also have a strong alignment to the three Strategic Objectives of the Council Plan. Community engagement of the MPHWP (**Attachment [2.1.7]**) will also occur with key partners during the consultation period.

### **CONSULTATION / COMMUNITY ENGAGEMENT**

The Act requires councils to take an integrated approach to strategic planning.

- Council has conducted community consultation from late January 2025 to the end of February 2025, through a series of events including Councillor Pop-Ups and a stakeholder workshop.
- This included 22 engagement events across 17 townships with 688 people providing feedback at these events and 946 survey responses were received.
- Over 1,100 suggestions were provided for Councillor consideration.
- Councillors have participated in a series of internal Workshops held on 27 November, 19 December, 5 March, 12 March, 19 March and 26 March to consider community feedback, develop priorities and help inform the development of these documents.



These approaches have assisted Councillors to work together to articulate and represent the voice of their constituents and communities, and provide recommendations and direction, while being mindful to responsibly manage resources.

Council will be engaging with the community through various activities on these *Draft Plans* during the next exhibition period in April/May 2025.

Council's *Draft Plans* will be available and promoted for community feedback from 17 April to 7 May 2025. Further details available on Council's website: <https://yoursay.southgippsland.vic.gov.au>.

The community feedback will be analysed and will inform the final *Integrated Plans*, which will be considered for adoption at the Council Meeting on 25 June 2025.

### **RESOURCES / FINANCIAL VIABILITY**

The *Community Vision 2040* is an overarching strategic document which will help inform a number of plans over the next 20 years.

The *Draft Council Plan* is a key strategic document that describes the Council's direction and planning of resources for the next four years.

The *Draft Financial Plan 2025 - 2035*, *Draft Revenue and Rating Plan 2025 - 2029* and *Draft Annual Budget* are key strategic documents that outline the direction and resources required to achieve Council's direction in the Council Plan and the range of services provided.

The *Draft Financial Plan 2025 - 2035* also provides an outlook of Council's financial position for at least the next ten years.

The *Draft Asset Plan 2025 - 2035* is a key strategic document that describes the Council's direction and planning of current and future assets for the next ten years.

The *Draft Municipal Public Health and Wellbeing Plan 2025 - 2029* has been prepared in accordance with the *Victorian Public Health and Wellbeing Act 2008*.

### **RISKS**

Council is required to develop or review these *Draft Plans* in accordance with the requirements of the *Local Government Act 2020* and the *Public Health and Wellbeing Act 2008*. These *Draft Plans* sets the strategic direction of Council.

Without these *Draft Plans*, Council risks breaching the legislative requirements and may suffer reputational damage and be constrained in its ability to raise the necessary funds to carry out its functions and meet its objectives.

### **STAFF DISCLOSURE**

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

## **ATTACHMENTS**

*Attachments are available on Council's website at the following [LINK](#).*

1. South Gippsland Community Vision 2040 Review [2.1.1 - 25 pages]
2. Draft Council Plan 2025 - 2029 [2.1.2 - 26 pages]
3. Draft Financial Plan 2025/26 - 2034/35 [2.1.3 - 38 pages]
4. Draft Revenue and Rating Plan 2025 - 2029 [2.1.4 - 34 pages]
5. Draft Budget 2025/26 [2.1.5 - 71 pages]
6. Draft Asset Plan 2025 - 2035 [2.1.6 - 40 pages]
7. Draft Municipal Public Health and Wellbeing Plan 2025 - 2029 [2.1.7 - 24 pages]

## **REFERENCE DOCUMENTS**

### **Council's Good Governance Framework**

Pillar 1. Direction & Leadership

### **Council Policy / Strategy / Plans**

*Documents are available on Council's website at the following [LINK](#).*

Community Vision 2040

Community Vision

Council Plan

Long Term Financial Plan

Annual Budget

Asset Plan

Revenue and Rating Plan

Municipal Public Health and Wellbeing Plan

Community Engagement Strategy

Community Engagement Policy

### **Legislative Provisions**

Local Government Act 2020

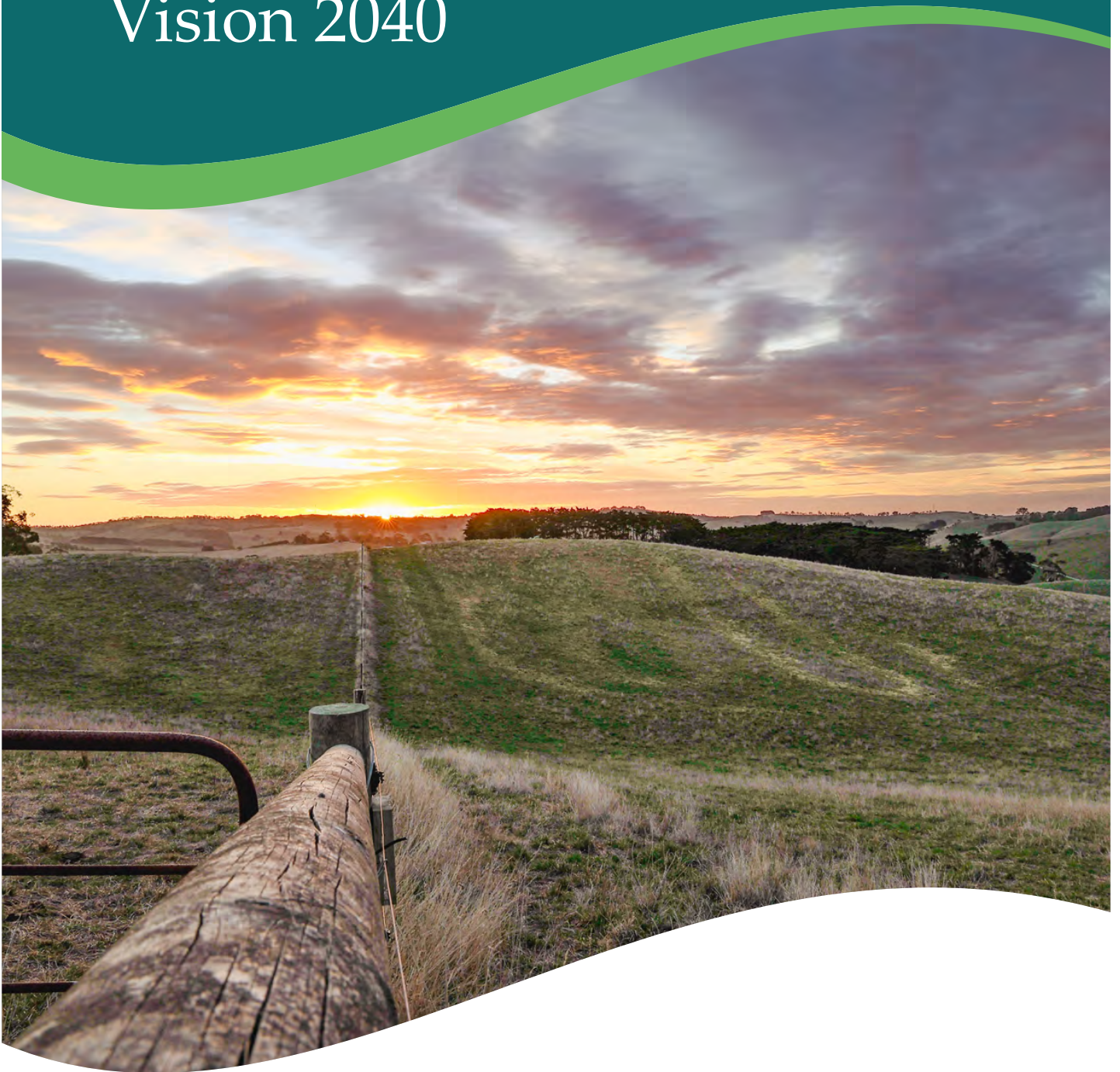
Local Government (Governance and Integrity) Regulations 2020

### **Regional, State and National Plan and Policies**

Nil

SOUTH GIPPSLAND SHIRE COUNCIL

# South Gippsland Community Vision 2040



*Reviewed 2025*



## Acknowledgements

### Our Traditional Custodians

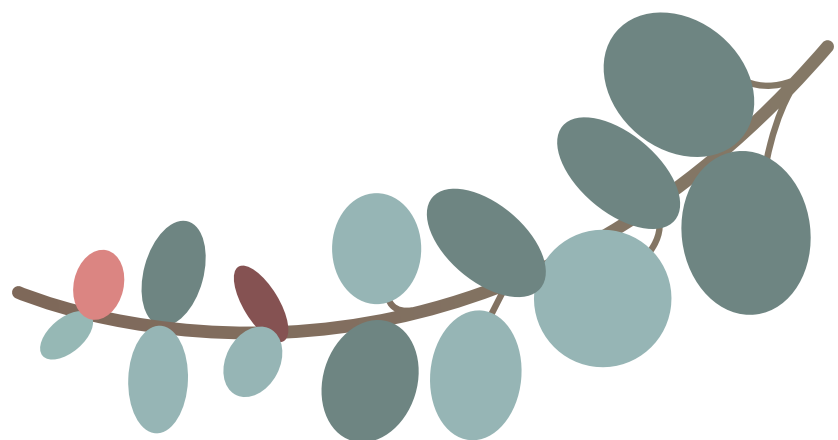
We acknowledge the Bunurong and Gunaikurnai people as the Traditional Custodians of South Gippsland and pay respect to their Elders, past, present and future, for they hold the memories, traditions, culture, and hopes of Aboriginal and Torres Strait Islander people of Australia.

### Our Community Panel

We acknowledge the commitment, creativity and hard work of the 29 panel members who volunteered to be part of the Community Panel. Panel members were randomly selected community members who nominated to help develop the South Gippsland Community Vision 2040 in 2021. Panel members worked together respectfully to create the Vision over three days, and brought their integrity, enthusiasm and passion for South Gippsland to the process, to create a Vision they can be proud of.

### Our Community

We acknowledge the contributions of the many community members who participated in the development of the Community Vision, both in 2021 and in the review in 2025. The community shared their views and aspirations on their vision for South Gippsland in a range of engagement activities. From attending a pop-up, filling in a survey, or discussing the Vision with your community groups, family or friends, to providing feedback on the draft Vision, we thank you for your important input into the development of the Vision.

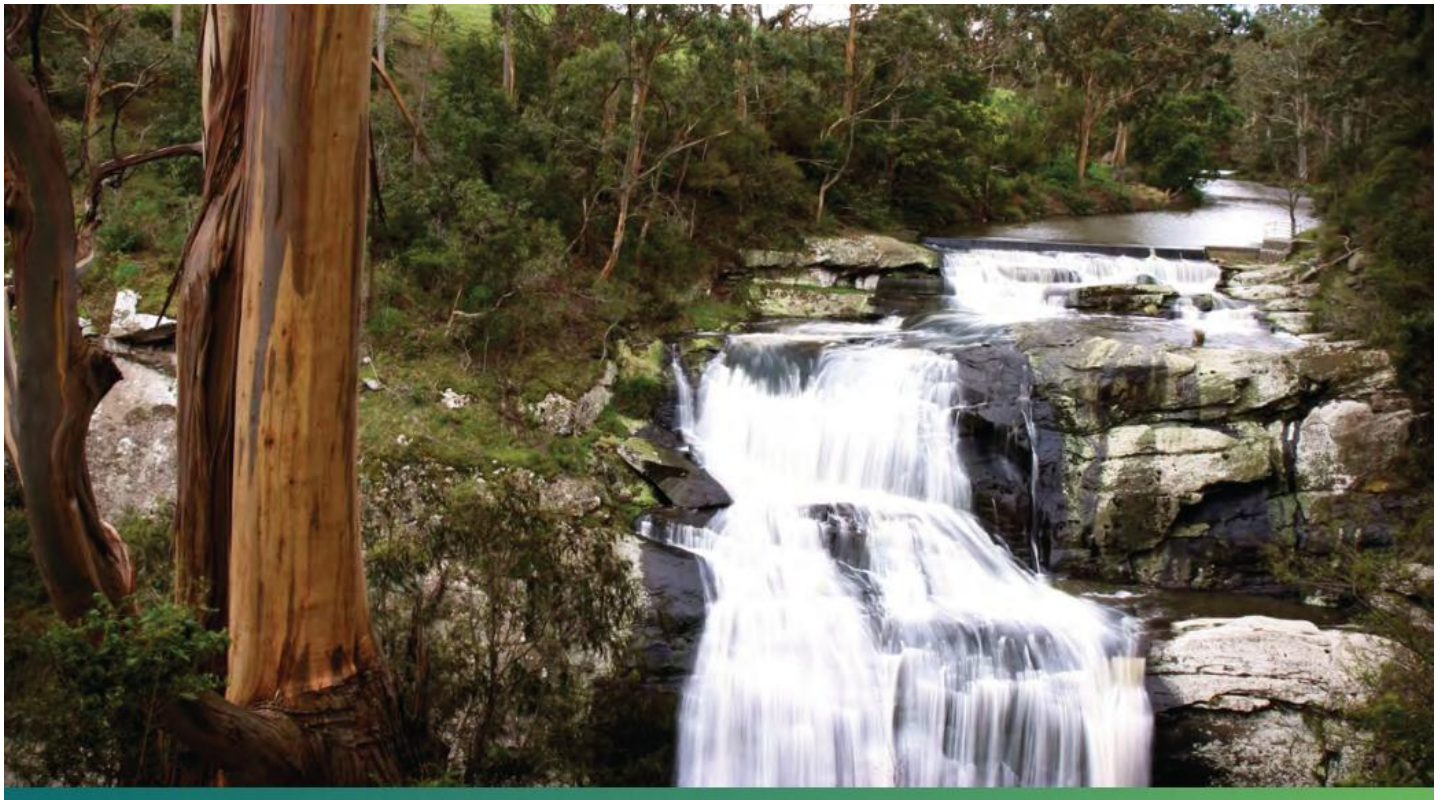


*eucalyptus, (genus Eucalyptus)*



## Contents

<b>Acknowledgements</b>	<b>2</b>	<b>How the Community Vision was Formed</b>	<b>15</b>
<b>Message from our Mayor and Councillors</b>	<b>4</b>	<b>Community Engagement</b>	<b>17</b>
<b>Map of South Gippsland Contributors</b>	<b>5</b>	<b>How the Vision Fits with our other Plans</b>	<b>22</b>
<b>Introduction</b>	<b>6</b>	<b>Closing Panel Remarks</b>	<b>23</b>
<b>Preface from the Community Panel</b>	<b>7</b>	<b>Conclusion</b>	<b>24</b>
<b>Our Vision Statement</b>	<b>8</b>		
<b>Our Vision Priorities</b>	<b>9</b>		
A Healthy, Connected and Engaged Community			
Sustainability and Climate Change			
Shaping Our Future			
Enhanced Natural Environment and Cultural Heritage			
A Destination to Live, Visit and Enjoy			





## Message from our Mayor and Councillors



Welcome to South Gippsland's long-term Community Vision 2040.

The Vision was originally created in 2021 after months of engagement and deliberation led by our community. It was then reviewed in 2025 alongside other key Council plans and strategies to ensure the aspirations and priorities of our Shire for 2040 are still resonating.

Plans with a duration as long as the Community Vision can be challenging, as they look beyond what just one Councillor group can do. However, they also provide structure to all groups that follow, meaning that Council can continue to work on the projects that we know matter.

South Gippsland is a proud and mighty region with plenty to offer. Since the initial creation of this document, we've been faced with new energy opportunities such as offshore wind and solar and more. All of these things may not be covered in the Community Vision, but this document provides us with the key to understand how our community may feel about these developments, and what they expect from us.

However, I want to stress that this document is for more than just Council. The Vision is something that we need to achieve together by forming strong partnerships and agreed understandings. We all need to partner together. This cannot just be done by Council.

As promised back in 2022, we put this Vision out for engagement once more and heard that the Vision is still fit-for-purpose, so the document has remained unchanged. I think it is important for this 'pulse-check' approach to continue to ensure community expectations are captured appropriately.

I would like to thank those who participated both in the initial engagement and in 2025, the Community Panel and the Council staff who supported both Councillor groups to undertake this work. This document is a testament to your dedication and love for South Gippsland.

**Councillor John Schelling – Mayor**

## Map of South Gippsland Contributors

These pins represent the towns where the people of South Gippsland had their say on this Community Vision from December 2021 to May 2022.

Our 2025 engagement encompassed the whole Shire to ensure people from all corners could provide their feedback.



## Introduction

### What is a Community Vision?

A Community Vision is an important document that describes the community's aspirations for the future of the municipality, and helps to guide decision making. Development of a Vision asks the community to imagine an inclusive, prosperous and vibrant future, as well as mapping out the aspirations and priorities that will help us get there.

### Why Do We Need a Community Vision?

A Community Vision helps Council's understand their community's key priorities, and helps ensure the community priorities represent the entire Shire. It is a legislative requirement of the *Local Government Act 2020* that every Council in Victoria develops a Community Vision for at least the next 10 years.

### What is a Community Vision Used For?

A Community Vision helps to guide key activities over the next 10 years and beyond. Community Vision's are developed by the community and inform the work of Council, inspire community partners, and advocate to Federal and State Governments for change. The Community Vision will help to inform the Council Plan, Financial Plan, Asset Plan and Municipal Public Health and Wellbeing Plan.

### How is a Community Vision Formed?

Under the *Local Government Act 2020*, a Vision must be developed using deliberative engagement practices. Deliberation means careful consideration or discussion in order to come to a decision. In the development of the Community Vision, community members were randomly selected from across the Shire to form a Community Panel, which deliberated on feedback from the community to form the draft Community Vision.





## Preface from the Community Panel 2022

We as the Panel present this Community Vision as a map for the future, providing guidelines to build a stronger community.

This document is our contribution to the community we belong to. We want the community to feel optimistic, hopeful, inspired and empowered when they read this document.

This Vision belongs to the community. To see this Vision statement become a reality, Council will need to work alongside community partners, businesses and other levels of government and make sure decisions are made with reference to this Community Vision.

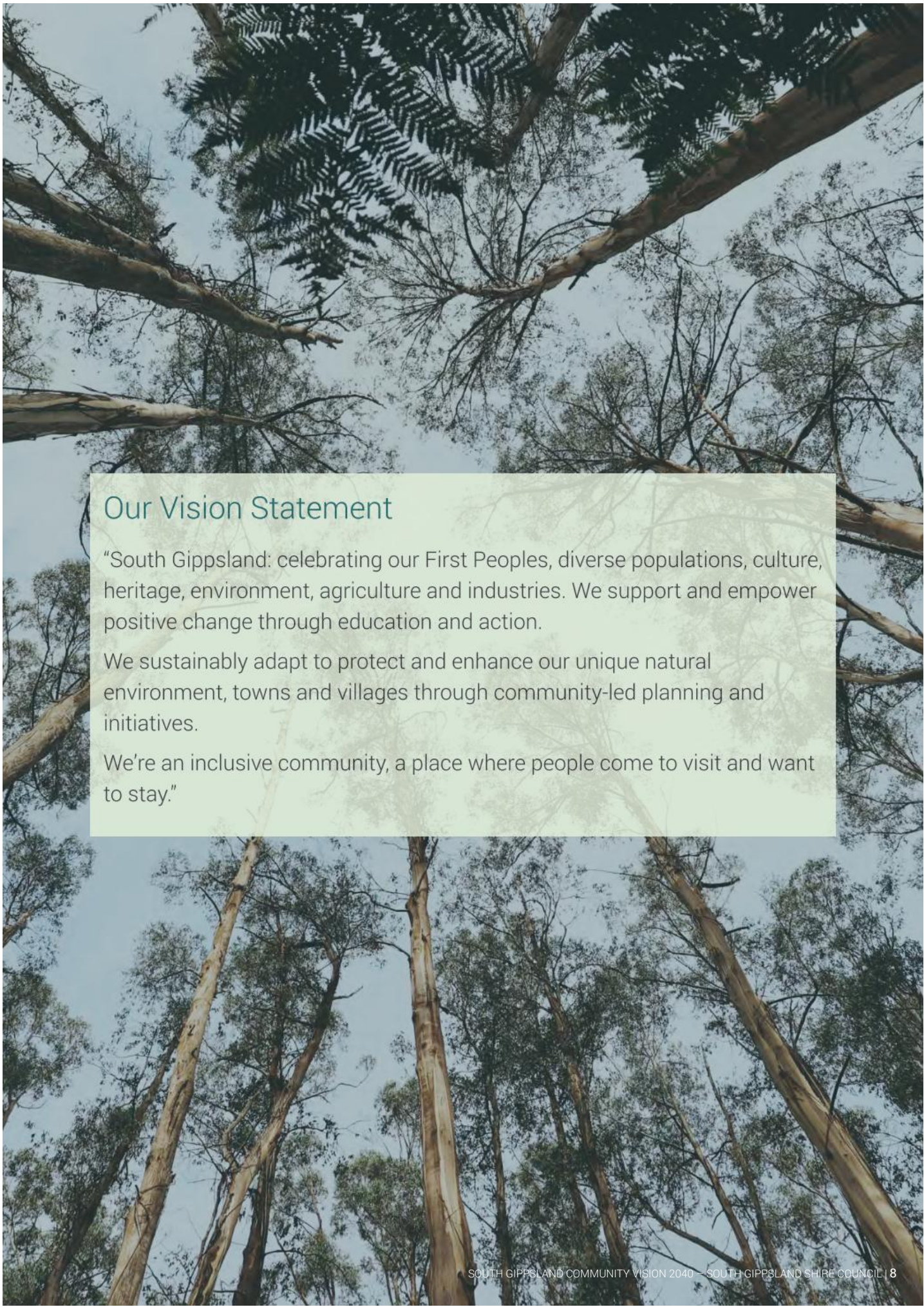
It is important to us that the community supports the Vision. We want to see it made available on different platforms in simple language so everyone can access and understand it. We don't want this document to become a time capsule. We want a community-led review of the Vision each Council term to make sure Council activities align with the Community Vision, ensuring future strategies and plans make reference to it in all their activities.

This Vision has been driven and created by the community for the community.

We want to be actively involved in the decisions of Council and encourage Council to continue to be involved with the community at this level of engagement in future projects.







## Our Vision Statement

"South Gippsland: celebrating our First Peoples, diverse populations, culture, heritage, environment, agriculture and industries. We support and empower positive change through education and action.

We sustainably adapt to protect and enhance our unique natural environment, towns and villages through community-led planning and initiatives.

We're an inclusive community, a place where people come to visit and want to stay."



## Our Vision Priorities

The following five priorities have been developed by the Panel and represent what our community members most value about our community. Underneath each priority is a set of community outcomes for 2040 that will help us to bring about each priority. These have been developed from the community priorities that arose during wider community consultation in this project.



**A Healthy, Connected  
and Engaged  
Community**



**Sustainability and  
Climate Change**



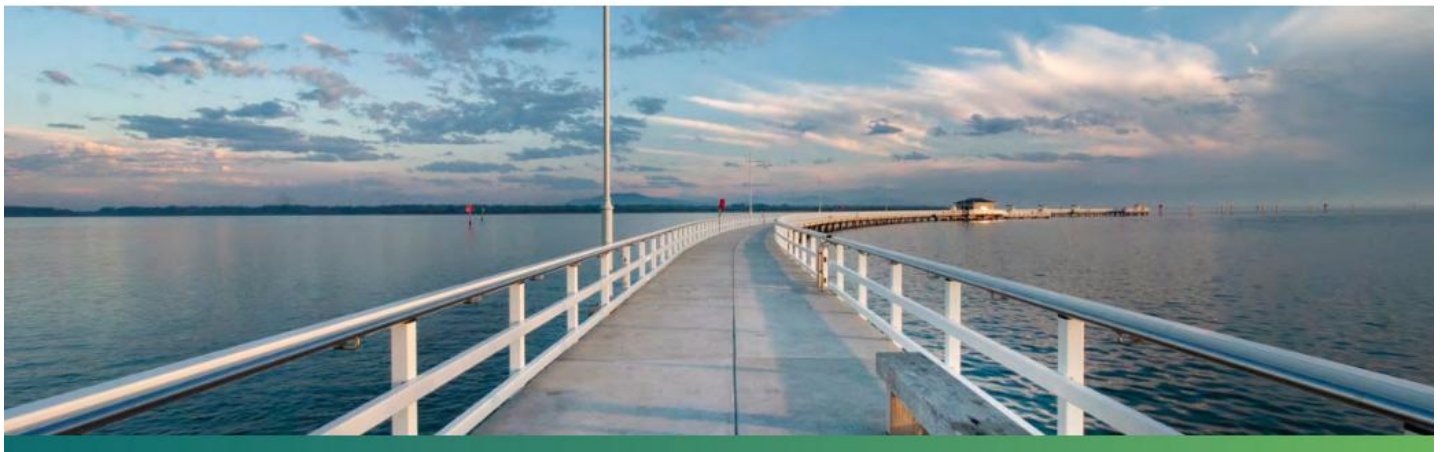
**Shaping our Future**



**Enhanced Natural  
Environment and  
Cultural Heritage**



**A Destination to Live,  
Visit and Enjoy**





## Priority: A Healthy, Connected and Engaged Community

**South Gippsland enriches the lives of all community members through cultural events, sport and recreation. Active and healthy lifestyles are encouraged and promoted with programs, services and facilities that are accessible for everyone. Our communities are alert and informed, with a strong volunteering culture. We proactively support each other and we value neighbourhood awareness. Everyone is given a place at the table.**

*The following 2040 Community Outcomes for A Healthy, Connected and Engaged Community have been developed from the community priorities that arose during wider community consultation on this project.*



### 2040 Community Outcomes

1. Our community is engaged, informed and there are opportunities for all.
2. Our health services and professionals are well-supported, with physical and mental health services being accessible to all.
3. Our community has equal access to healthy lifestyle opportunities, social supports and health prevention initiatives.
4. Our community shows care and respect towards every member, listening and looking out for the safety, wellbeing and equality of all.
5. Our community has a strong sense of unity and cooperation, and there are social supports in place for our vulnerable.
6. Our community embraces diversity and accessibility, and is welcoming of newcomers.
7. Our neighbourhoods offer affordable housing options and we advocate for housing access for all.
8. Our volunteers are supported and applauded, with succession planning to ensure the longevity of our community groups.
9. Our activities promote a sense of belonging and fun, and we have plenty to do for all people regardless of age and ability.

## Priority: Sustainability and Climate Change

**South Gippsland leads by example in sustainability by implementing and promoting positive actions to mitigate and adapt to climate change through strong environmentally progressive education, strategies and actions.**

*The following 2040 Community Outcomes for Sustainability and Climate Change have been developed from the community priorities that arose during wider community consultation on this project.*



### 2040 Community Outcomes

- 1.** Our community is resilient and ready to face future environmental challenges.
- 2.** Our farmland is a leading food bowl of Victoria; our high quality produce is sustainably grown and creates food security.
- 3.** Our agricultural industries use regenerative land management practices to ensure the long-term viability of our land.
- 4.** Our natural resources are used sustainably with a long-term timeframe in mind.
- 5.** Our industries are innovative, diverse and sustainable, and bring clear benefits to our community.
- 6.** To become carbon positive, our community has reduced its carbon footprint through a range of practices including clean energy choices and sustainable technology infrastructure.
- 7.** Our economy has robust waste reduction and diversion practices.
- 8.** We support our community to become resilient and better prepared for climatic and extreme weather events.





## Priority: Shaping Our Future

**South Gippsland has flexible, practical and sustainable planning that includes and supports all elements of our community and environment. Our infrastructure, facilities and services are viable and well-planned, supporting our wellbeing.**

*The following 2040 Community Outcomes for Shaping Our Future have been developed from the community priorities that arose during wider community consultation on this project.*



### 2040 Community Outcomes

1. Our population and housing growth is sustainable, well-planned and is supported by appropriate infrastructure.
2. Our unique lifestyle is maintained through planning schemes that promote sensitive development and allotment of spaces for affordable housing, along with preserving and increasing native vegetation.
3. Our open spaces, multi-purpose 'hubs' and creative spaces encourage our community to congregate and connect.
4. Our economic development makes sustainable use of existing and local resources.
5. Our transport systems and roads have been carefully planned, are safe and well-maintained and have appropriate speed limits to minimise injury to our people and wildlife.
6. Our well-planned and connected walking and cycling tracks and convenient public transport options get us where we need to go.
7. Our decision making is transparent and we welcome participation, collaboration and consultation in decisions that affect the community.
8. We preserve and acknowledge our unique and diverse cultural heritage of people and place with reconciliation in mind.



## Priority: Enhanced Natural Environment and Cultural Heritage

**South Gippsland respects, protects and enhances our unique natural assets and cultural heritage, which are integral considerations to all our planning. We encourage our community to engage in activities connecting them with our environment, and our Indigenous and cultural heritage.**

*The following 2040 Community Outcomes for Enhanced Natural Environment and Cultural Heritage have been developed from the community priorities that arose during wider community consultation on this project.*



### 2040 Community Outcomes

- 1.** Our care for our natural environment and waterways encourages generational connections to the natural world around us.
- 2.** The story of our Indigenous heritage is owned and led by our First Peoples, and is proudly embraced across South Gippsland.
- 3.** Our native bushland is protected and strengthened through initiatives such as rate relief for bush areas, covenants and a Shire-wide approach to revegetation.
- 4.** Our community is educated and informed about weed and pest management.
- 5.** Our coastal landscapes are sustainably developed and protected.
- 6.** Our wildlife connectivity is encouraged through extensive tree canopies, healthy waterways and habitat corridors.
- 7.** Our historic buildings and features are enhanced and protected, adding to our unique character.

## Priority: A Destination to Live, Visit and Enjoy

**South Gippsland: a diverse, productive and connected region for all, with a welcoming and proud community. We actively promote our lifestyle and the wonder of our natural environment. A place full of experiences, opportunities and adventures.**

*The following 2040 Community Outcomes for A Destination to Live, Visit and Enjoy have been developed from the community priorities that arose during wider community consultation on this project.*

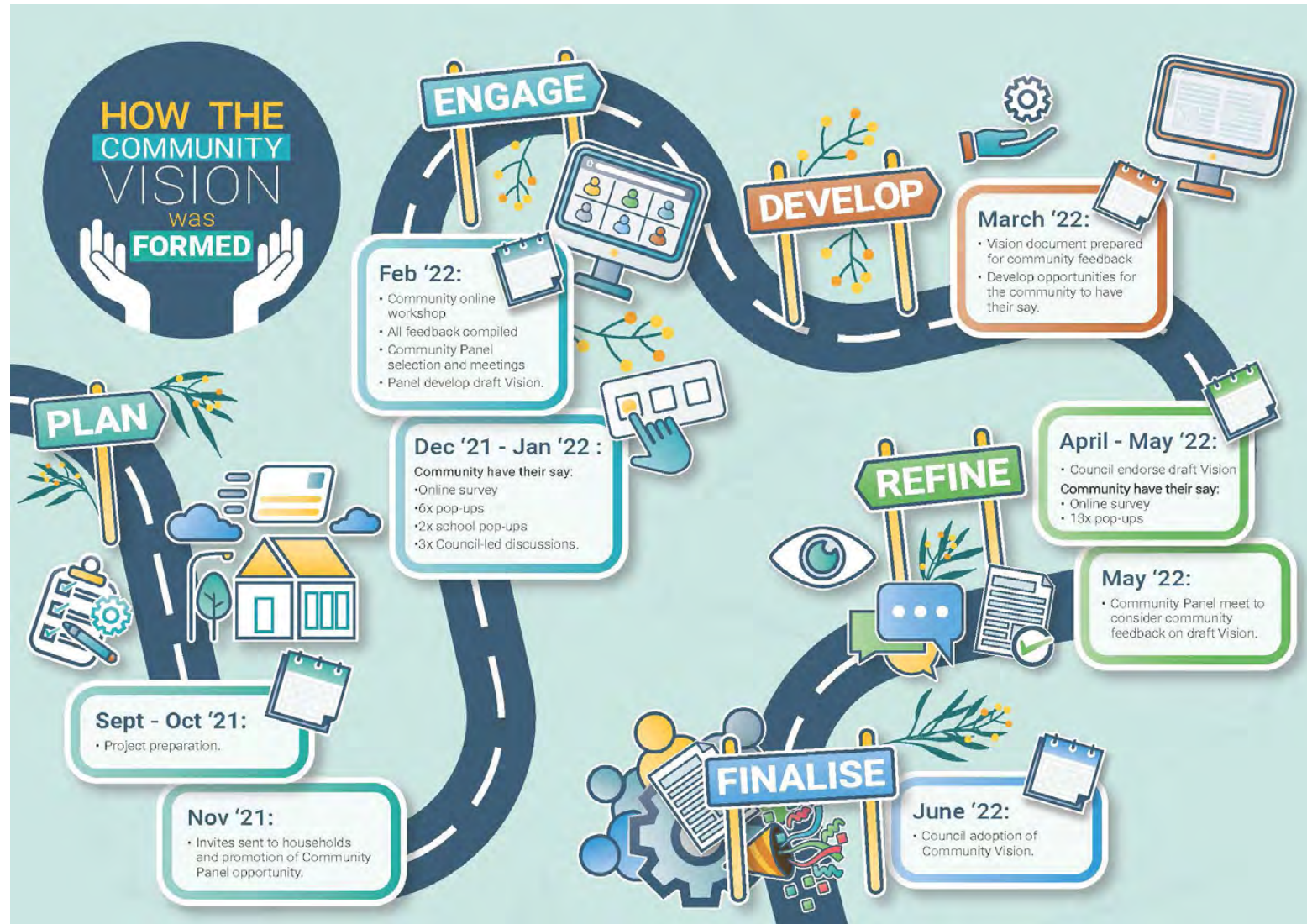


### 2040 Community Outcomes

1. Our public spaces, facilities and amenities are multipurpose and support community connection.
2. Our thriving businesses are adding to the uniqueness of our towns and adapting to changing conditions.
3. Our education opportunities attract and retain skills in our community.
4. Our diverse local economy and industry is strong, with jobs for youth, connected to education pathways locally and a reason for young people to want to stay.
5. Our vibrant arts scene welcomes, connects and inspires.
6. Our community is digitally connected through reliable internet and mobile phone coverage, and is supported to access technology.
7. Our ecotourism is sought after and encourages an appreciation of our natural features.
8. Our town centres are vibrant and lively places that are friendly, inclusive, clean and safe.



# How the Community Vision was Formed



## Community Engagement

### 2021

Between December 2021 and May 2022, South Gippsland Shire Council engaged with community members across the Shire about what they would like South Gippsland to look, feel and be like in 2040.

The project, Shaping South Gippsland, asked community members to share their priorities and aspirations for South Gippsland, and what the biggest opportunities and concerns were for the future. It asked how we could be happy and healthy in 2040, and how we could better prepare for future economic, environmental and social challenges.

During December and January 928 community members contributed 2,939 comments and ideas to the project through a variety of engagement activities.

Six community pop-ups, two school pop-ups and three Council-led discussions were held at locations across the Shire, along with a community survey and an online community discussion. The feedback collected at these activities informed the work of the Community Panel in developing the draft Community Vision.

The draft Community Vision was released to the community for feedback. This gave the opportunity to reflect on the draft Vision during April and May 2022.

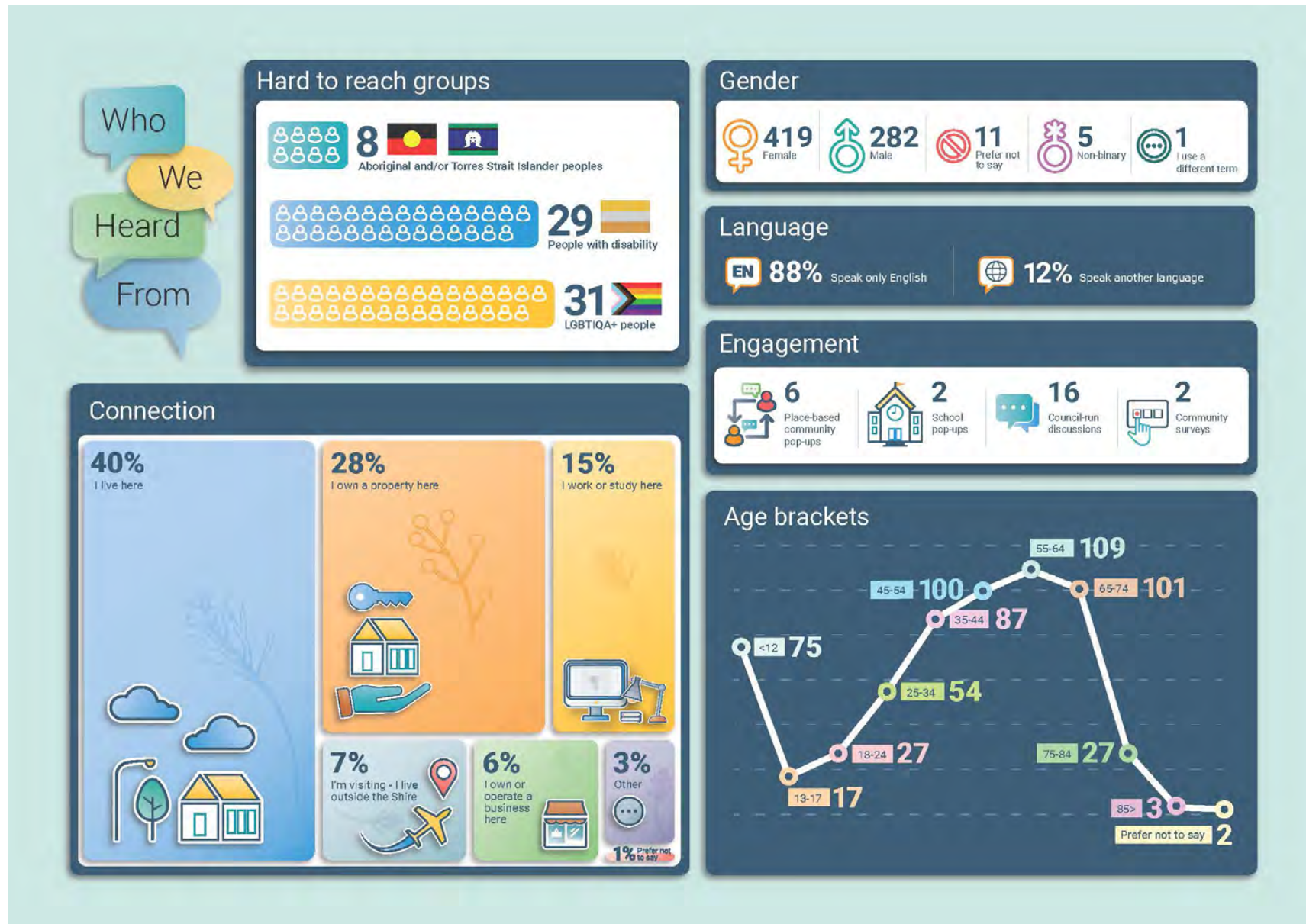
Information about the community engagement journey to create the Community Vision can be found at [yoursay.southgippsland.vic.gov.au](https://yoursay.southgippsland.vic.gov.au)



SOUTH GIPPSLAND COMMUNITY VISION 2040 – SOUTH GIPPSLAND SHIRE COUNCIL | 16



Who We Heard From



### Quotes from our Community – 2021

*A vibrant inclusive bustling community with improved infrastructure, employment, business, educational and tourism opportunities.*

*A thriving shire that can embrace diversity in both people and business.*

*Community spirit, convenient access to most facilities, vibrant and thriving agricultural industry.*

*Green and well-protected landscapes.*

*Invest in great schools so that we are educated and strive for healthy lifestyles.*

*Plenty of job opportunities for our youth.*

*A warm welcoming community that puts the environment and its members first.*

*The advantage of growth, but manage it.*

*That there continues to be groups of people who hold decision makers accountable.*

*A rural shire with a strong and versatile economy.*

*That the huge body of volunteers continue with their good work in all facets of the community.*

*Finding a balance between development and rural life.*

*To seize the opportunities in a transition to a zero carbon economy.*

*Development of schools, especially accessing disability schools.*

*To provide abundant affordable housing throughout the Shire for those that want/need to stay.*

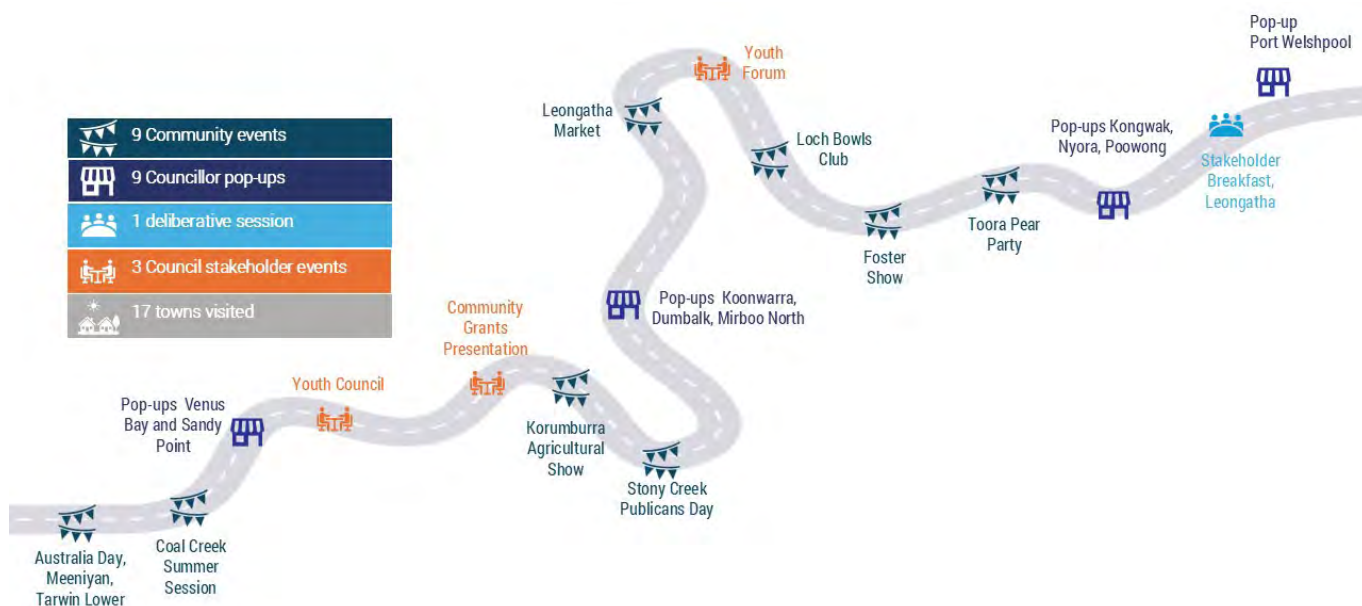
## 2025 Review

Throughout January and February 2025, South Gippsland Shire Council sought feedback from the community once more to ensure the Community Vision was still relevant.

During this time, Council held 22 engagement events:

- Nine event pop-ups;
- Nine Councillor pop-ups;
- Three stakeholder events; and
- One Stakeholder Deliberative Engagement Breakfast.

This enabled Council to visit 17 townships across our region and hear from more than 680 people to help inform the development of the Integrated Planning suite, which includes the Council Plan, Municipal Public Health and Wellbeing Plan, Budget, Long Term Financial Plan, Revenue and Rating Plan, Asset Management Plan and the Community Vision. There was also a focus on hearing from young people, with 30 young people providing feedback via a Youth Forum.



### Who We Heard From

#### Connection

- 80%** I live here
- 6%** I own a property here
- 2%** I work or study here
- 2%** I live outside the Shire
- 6%** Other
- 7%** Prefer Not to Say

#### Gender

- 52%** Female
- 41%** Male
- 6%** Prefer not to Say
- 1%** Other

#### Top Six Age Brackets

- 23%** 65 - 74 years
- 20%** 55 - 64 years
- 17%** 45 - 54 years
- 13%** 34 and under
- 11%** 35 - 44 years
- 9%** 75 + years



### Quotes from our Community – 2025

We must keep the idea of ensure inclusion and ensure that all people are supported and welcomed.

We need to see more action on affordable housing options and housing access for all.

Very much in favour of the focus on volunteers, activities, health services and engagement. The focus on diversity, welcoming of newcomers, and affordable housing is less important.

While its imperative our farmers are recognised for the integral work they do, council needs to ensure any changes are supported and farmers are not financially disadvantaged.

A strong connected and caring community is critical to the success of the beautiful part of the world that South Gippsland is. This is one of the main reasons that we love living here.

Primary production should remain a strong focus.

Well-planned and connected walking and cycling tracks and convenient public transport options would be nice.

I do think we need to be better prepared in South Gippsland Shire when we have another bad storm event. We need to be able to have power restored much more quickly than it has been in the past, I know that we are relying on SP Ausnet for power services.

Look at the smaller towns not just the big ones.

Preserving and increasing native vegetation is very important.

Shires involvement maintaining weed control is good and needs to continue.

I want younger people to have a stronger voice.

I think the Community Vision is great. I'd like to see more action taken to make the Vision a reality.

Newcomers to rural properties need to be informed about weed control.

As an original participant of the 2040 Community Vision it is pleasing to note that most of the values in the original Vision are still applicable.

It's [the Vision] is great overall. A few things that could be emphasised less, and a few things that could have greater focus. Largely a strong vision.

We live in a beautiful part of the world with lovely communities. The Community Vision is excellent but needs to keep evolving.

## How the Vision Fits with our other Plans

The Community Vision 2040 will become a key part of Council's Planning Framework. It will be used to inform future plans and strategies, and will guide the work of Council. It gives Council a clear understanding of what the community values, and what the community's long-term vision and priorities are for South Gippsland.

The Vision will inform the development of documents such as the Council Plan, Municipal Public Health and Wellbeing Plan, Financial Plan and Asset Plan. By ensuring alignment and consistency between these strategic documents, Council can work effectively towards achieving the community's vision.

The Vision will be shared with community partners, industry and business stakeholders, and other government agencies, to share knowledge to achieve the needs and aspirations of the South Gippsland community.



## Closing Panel Remarks

This Vision has been driven and created by the community for the community and should be a benchmark for all.

The Panel considered background information and broader community views alongside the different opinions on the Panel, which actively guided outcomes.

We want to see Council and the community working together in a strong partnership to achieve this Vision and for this Vision to be in all aspects of Council's work, to drive greater satisfaction in the community.

We want to be actively involved in the decisions of Council and encourage Council to continue to be involved with the community at this level of engagement with future panels made up of new people.



## Community Panel Members

- Annie Pearce.
- Bruce Beatson.
- Catherine McGlead.
- Craig Panagiris.
- Craig Privett.
- David Thompson.
- Don Hill.
- Edward Dennis.
- Elizabeth Lambert.
- Gareth King.
- Jill Ritchie.
- Joan Turner.
- Josie Roberts.
- Katherine Murray.
- Lisa Poynton.
- Lyn Berends.
- Mark Avery.
- Neile Adams.
- Rebecca Watson.
- Rhonda Lester.
- Robert Liley.
- Sandra Panagiris.
- Sue Fleming.
- Terry Waycott.
- Terry Kelly.

## Conclusion

### Our Commitment

The Community Vision 2040 captures the future aspirations of our whole community. Council is committed to shaping South Gippsland by working in partnership with the community, businesses, groups, service providers, industries and other levels of government to bring this shared Vision to life.

Council will advocate to State and Federal Governments to secure essential funding for projects and influence decision-making to support our community. An important part of a strong community is involving them in decisions that affect and interest them. Council will continue to be inclusive to incorporate different views, experiences and expertise.

The Vision will be reviewed with the Council Plan in its four-year cycle to ensure it continues to reflect our community. We will ask our Councillors how they would like to engage the community as part of that review to continuously improve our Shire, together.

### Monitoring Progress

Achievement of our Community Vision will be incorporated into actions within the Council Plan and other strategic documents integrated into this process. Implementation of Council's responsibilities and commitments from the Council Plan will be reported on a quarterly and annual basis through our Quarterly Performance Report and Annual Report. The work Council undertakes, planning for the future and decision-making will be guided by the community's aspirations articulated through the Vision.

### Reporting Responsibilities

Council has many statutory responsibilities and powers that drive the way it functions and make decisions. Council will be transparent with accountable leadership to guide the implementation of these responsibilities and build community confidence.

In the years ahead, Council will be placing a greater emphasis on integrated strategic planning for greater alignment with the Vision. Moving towards 2040, Council will innovate and be responsive to community needs, including being adaptive in how we engage and interact with the community.

### Our Invitation

This Vision was created by you, from your valuable feedback, and shaped by a community representative Panel. Its achievement sits with many levels of government, and everyone who is located within , or works with our community. We invite you to have conversations with us, and each other, as we deliver the goals from this document. We invite you to use this Vision in your own plans, applications for funding, or advocacy for our Shire. We invite you to join the journey to 2040.

SOUTH GIPPSLAND SHIRE COUNCIL

9 Smith Street (Private Bag 4) Leongatha VIC 3953

Phone: 5662 9200

Email: [council@southgippsland.vic.gov.au](mailto:council@southgippsland.vic.gov.au)

Website: [www.southgippsland.vic.gov.au](http://www.southgippsland.vic.gov.au)

Facebook: [www.facebook.com/southgippslandshirecouncil](https://www.facebook.com/southgippslandshirecouncil)



*South Gippsland*  
Shire Council



SOUTH GIPPSLAND SHIRE COUNCIL

# DRAFT Council Plan 2025 - 2029



*South Gippsland*  
Shire Council

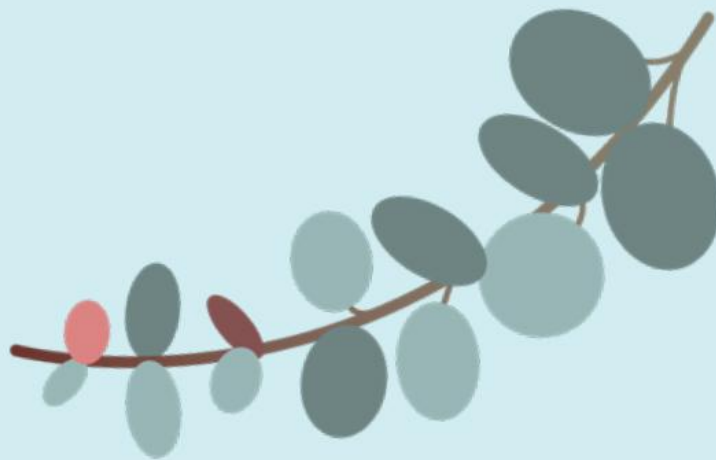


## Thank you

Council would like to acknowledge and thank the South Gippsland community who provided substantial feedback that helped to drive development of this plan.

### *Acknowledgment of Country*

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



*eucalyptus, (genus Eucalyptus)*

## Purpose of this document

This Plan is a key strategic document that aligns with Council's Community Vision.

It sets out how Council will work towards achieving the priorities outlined in the Vision during its four-year term, where its efforts will be focussed and how outcomes and success will be measured.



Foster

## Contents

Acknowledgement of Country	2
Purpose of this document	3
Introduction	4
Council Plan Vision	5
Message from the Mayor and Councillors	6
Message from the Interim CEOs	7
Our region	8 - 9
South Gippsland Shire Council Councillors	10 - 11
About this Plan	13
How to read this document	14
2040 Community Vision	15
How do the Vision and Plan connect?	16
<hr/>	
Council Plan Strategic Objectives	17
1. Leading with Integrity	18 - 19
2. Developing a Sustainable Future	20 - 21
3. Empowering Communities	22 - 23
<hr/>	
Council Plan Annual Actions	25

## Introduction

South Gippsland is a place to love and protect—a varied and spectacular region with unique towns, villages, and hamlets, all supported by passionate communities. We are producers and land managers: practical, entrepreneurial, and creative people who deeply value our environment and way of life.

The purpose of this Council Plan 2025 - 29 is to identify the priorities we aim to achieve and the methods by which we will accomplish them. Central to this Plan is our commitment to supporting community-led solutions. We will work collaboratively and respectfully with our communities to deliver this Plan together.

Priority actions, funded through the Budget, will be developed each year to advance the Plan. We will report on our progress throughout the duration of this Plan and will continuously review our actions to ensure that our efforts remain focused and effective.

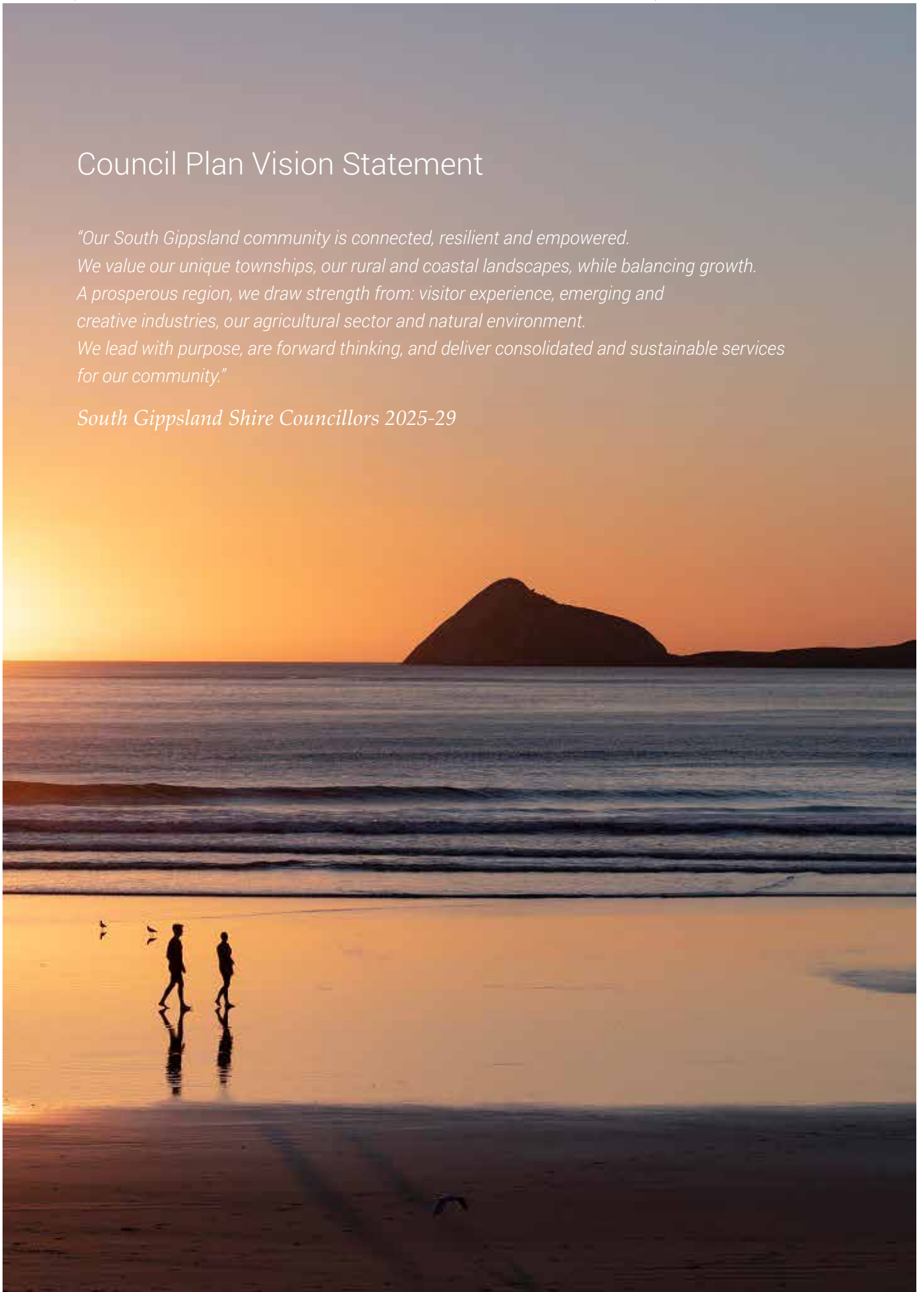


Retail. Looh

## Council Plan Vision Statement

*"Our South Gippsland community is connected, resilient and empowered.  
We value our unique townships, our rural and coastal landscapes, while balancing growth.  
A prosperous region, we draw strength from: visitor experience, emerging and  
creative industries, our agricultural sector and natural environment.  
We lead with purpose, are forward thinking, and deliver consolidated and sustainable services  
for our community."*

*South Gippsland Shire Councillors 2025-29*





## A Message from our Mayor and Councillors

“As Councillors who live and work within the South Gippsland community, we are committed to getting it right”

### Cr John Schelling

Mayor  
South Gippsland Shire Council



Developing a Council Plan is one of the most important tasks we undertake as Councillors, as it outlines our responsibilities and guides our direction over the next four years. As Councillors who live and work within the South Gippsland community, we are committed to getting it right. We want to deliver outcomes that reflect the interests of our community now and into the future.

To help us do this, we embarked on a large community engagement initiative in February, where we spoke to as many people as possible about what they would like to see happen in South Gippsland over the next four years. The response we received was terrific, and in total, we gathered over 1,100 suggestions from people on the actions they would like to see Council deliver.

However, this also presents us with a challenge. Most of the suggestions we received—on the whole well-considered and very reasonable—require additional funding to deliver. While Council's financial position is currently solid, it is the decisions that we make today that will ensure that this continues to be the case. Whilst we will always strive to deliver for our community and work harder to do more with less, we cannot meet all of the aspirations of our community.

One of the key themes that emerged as we worked to develop the Council Plan was the need to make some tough, strategic decisions to ensure Council remains financially sustainable. We need to make changes.

One area we will focus on over the next four years is how we can prevent, or mitigate the impacts of, Victorian government cost-shifting. This is a challenge because we don't want to say no to a new building that we know we will eventually have to maintain, or cease a service that we know is valued by our community. However, we can't keep taking on more and more. At the end of the day, something has to give.

Another area we need to address is Council's large asset portfolio, which is rapidly aging. We need to explore different ways to manage this portfolio and to share and maintain the assets more effectively. Importantly, we need to also look at the assets that we are maintaining that belong to the Victorian Government.

There is much we can do, and the changes we make at Council will be made only after a genuine engagement with our community. The next four years are exciting, and I'd hate for anyone to think that we don't have plenty planned. There are many achievements and outcomes ahead. However, this period will also be one for honest conversations—where we discuss not just where we want Council to be for this four-year period, but for many years to come.

## A Message from the Interim CEOs

"A Council Plan isn't built by one person, it is a collaborative effort between Council and community."

### Allison Jones and Tony Peterson

Interim Chief Executive Officers  
South Gippsland Shire Council



We are excited to present the new South Gippsland Council Plan, marking the beginning of an important new chapter for our community. A Council Plan is not the work of one individual but a collective effort, shaped by collaboration between the Council and the community. For this plan to succeed, it must reflect community sentiment while also being practical and achievable. We are confident that this document meets this strategic challenge.

It has been beyond a privilege to support the new Councillor group in developing this plan. With a blend of new and returning Councillors, we have seen the exchange of innovative ideas and knowledge, creating a strong strategic foundation and infusing fresh approach in all that we do. Developed with great care over an extended period, this plan places the community at the heart of every strategy.

### Community Engagement

To ensure the Council Plan accurately represents the needs of our residents, we conducted extensive community consultation. We engaged with 688 individuals through 22 separate events across 17 townships. We commend our Councillors for their enthusiasm and dedication during this process, which facilitated meaningful feedback and genuine conversations.

### What Will This Plan Deliver?

The Council Plan sets out concrete actions that will drive positive changes for South Gippsland. It will involve the creation of Strategies that will provide a framework for future decision making, it will get some runs on the board in areas where we heard our community say "do more" and it will provide us with justification to be bold in our efforts to deliver better outcomes for South Gippsland.

At its core, this plan focuses on financial sustainability. We are committed to avoiding unrealistic promises with hefty price tags that could compromise our long-term financial goals. Our Councillors recognise that we are working in a financially constrained environment, and this plan reflects that reality. At the same time, it is not without investment in key areas. For example, the plan includes new funding allocations for key areas identified through our community engagement such as additional support for volunteering through community grants, support for young people and emergency recovery.

We would like to extend our gratitude to the South Gippsland community for your enthusiasm and valuable contributions throughout this process. A special thank you to our Councillors and staff for your commitment and collaborative efforts. Together, we look forward to seeing this plan come to life over the next four years, driving positive change for our community.

## Our region

*South Gippsland encompasses 3,308 square kilometres including extensive coastal areas and the spectacular Wilsons Promontory National Park.*

South Gippsland Shire Council is located in coastal south-eastern Victoria, approximately 100 kilometres south-east of Melbourne. It is comprised of three wards: Tarwin Valley, Strzelecki and Coastal Promontory.

The original inhabitants of the South Gippsland area were the Bunurong and Gunaikurnai people.

Much of the rural area is used for forestry and agriculture; with dairy, beef, sheep and horticulture being the main agricultural pursuits. Fishing, viticulture and tourism are also important industries that contribute economic diversity to the region.







Rugged Coastline, South Gippsland

### Quick Facts - South Gippsland



30,823 residents live in South Gippsland.



12,234 people work in South Gippsland.



35,869 forecast population by 2036 in South Gippsland.



Population density of 9.22 people per square kilometre.



Almost half, or 49.2 per cent of the population is aged 50 or over.



824 kilometres of sealed roads.



1,275 kilometres of unsealed roads.

### Main Attractions

- Wilsons Promontory National Park
- Port Welshpool Long Jetty
- Cape Liptrap Coastal Park
- Strzelecki Ranges
- Coal Creek Community Park and Museum
- Great Southern Rail Trail
- Grand Ridge Rail Trail
- Nyora Speedway
- Sporting Events
- Agnes Falls
- Events and Festivals
- Art Galleries
- Villages and Towns
- Specialist wineries, gin distilleries and breweries.





## South Gippsland Shire Council 2025 - 2029

The current Council was elected in November 2024 on a four-year term. The Council is made up of nine councillors, including the Mayor and Deputy Mayor. South Gippsland Shire Council is divided into three geographic wards. Each ward is represented by three Councillors.

Local councils are responsible for supporting their local community through the delivery of services including waste management, community safety, planning, environmental health, maternal and child health, infrastructure maintenance, planning and delivery, economic development, recreation facilities and more.

Elected by the South Gippsland community strong engagement is critical for ongoing success.

**Coastal Promontory Ward**



Cr Steve Finlay  
0497 264 241  
cr.steve.finlay@  
southgippsland.vic.gov.au



Cr Sarah Gilligan  
0484 921 547  
cr.sarah.gilligan@  
southgippsland.vic.gov.au



Cr Scott Rae  
0484 929 738  
cr.scott.rae@  
southgippsland.vic.gov.au

**Strzelecki Ward**



Cr Bron Beach  
0472 575 366  
cr.bron.beach@  
southgippsland.vic.gov.au



Cr Nathan Hersey  
0458 974 564  
cr.nathan.hersey@  
southgippsland.vic.gov.au



Cr John Kennedy  
0488 265 692  
cr.john.kennedy@  
southgippsland.vic.gov.au

**Tarwin Valley Ward**



Cr John Schelling  
0418 595 346  
cr.john.schelling@  
southgippsland.vic.gov.au

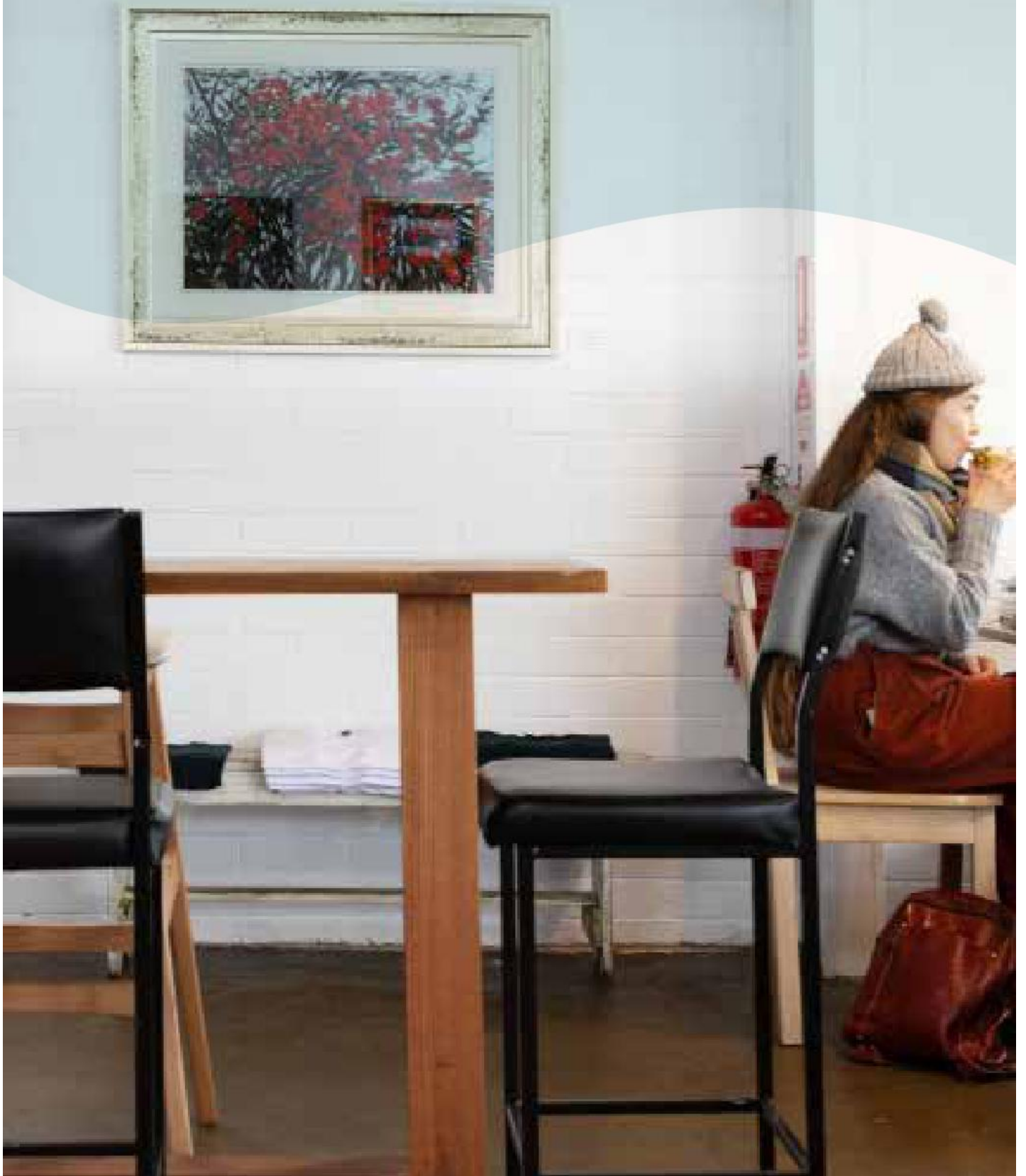


Cr Brad Snell  
0455 070 113  
cr.brad.snell@  
southgippsland.vic.gov.au



Cr Clare Williams  
0484 918 850  
cr.clare.williams@  
southgippsland.vic.gov.au

# COUNCIL PLAN 2025 - 2029



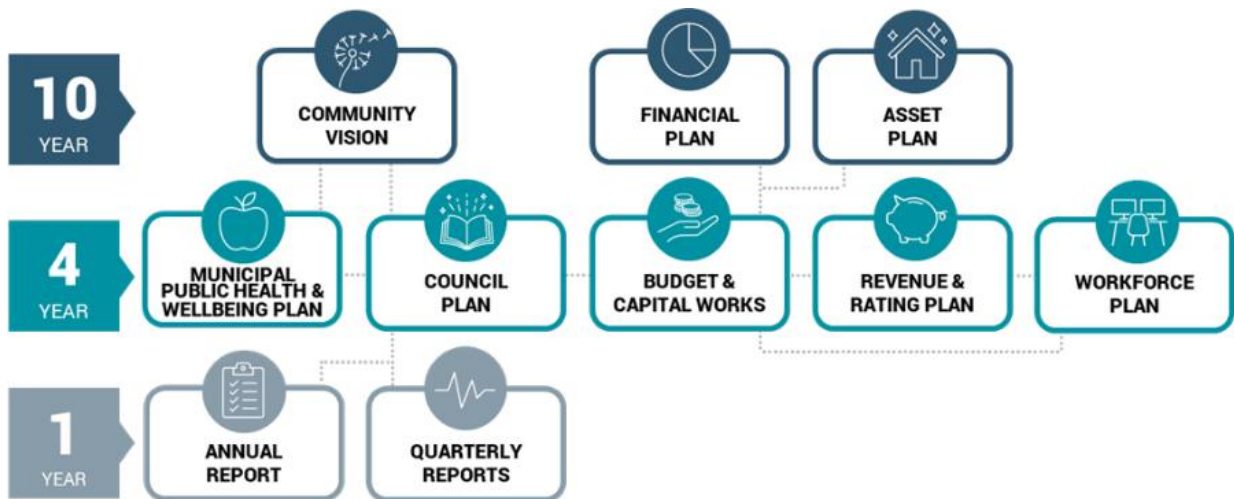


## About this Plan

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.

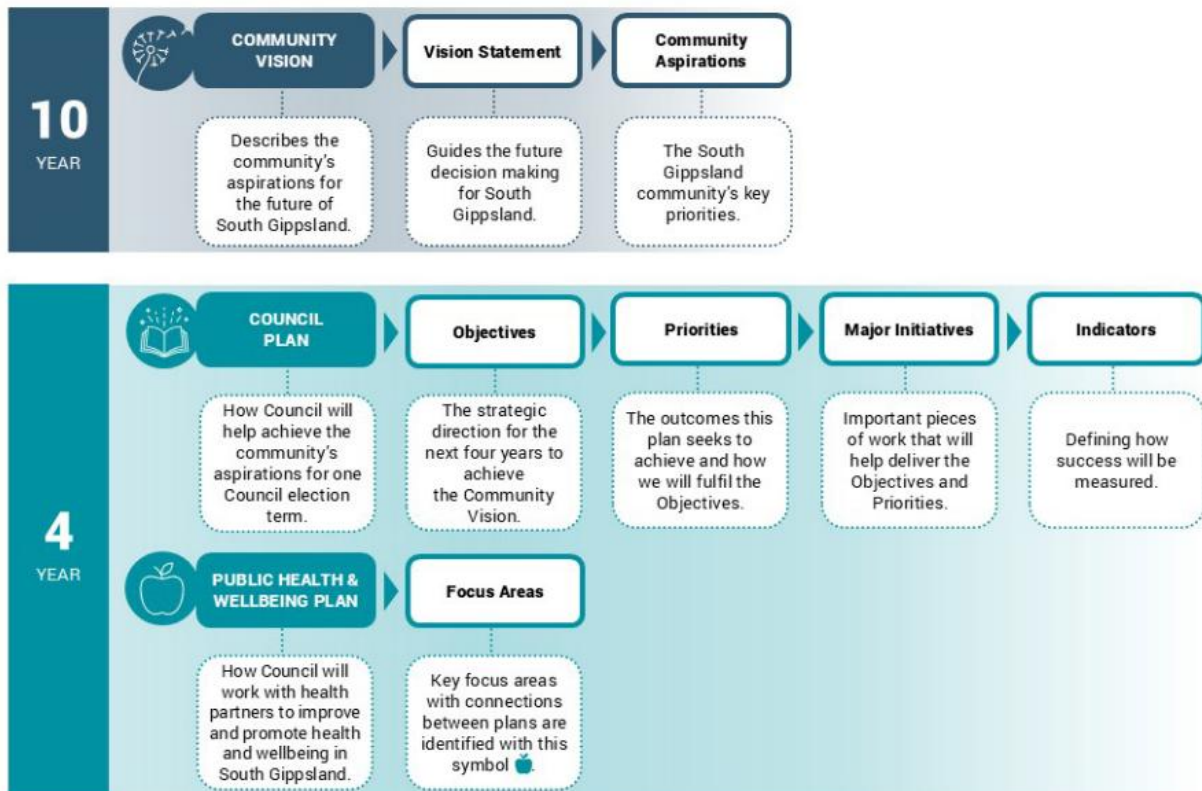
Council holds itself accountable through the Organisational and Financial Performance Reports and the Annual Report.





## How to read this document

The Council Plan is linked to the Community Vision 2040 and the Municipal Public Health and Wellbeing 2025 - 2029 Plan. The diagram below describes how these documents integrate.



## Community Vision

The Shaping South Gippsland Community Vision 2040 was developed in collaboration with the community and sets out the goals, opportunities and aspirations for the future of the Shire. The Vision belongs to Council and the people of South Gippsland and sets out a Vision Statement and five Vision Priorities. These were developed by the Vision Community Panel in 2021/22 and represent what our community members most value.

### Vision Priorities

Following extensive engagement, five priorities were developed by the Vision Community Panel to represent what our community members most value about our community.

## Community Vision Statement

“South Gippsland: celebrating our First Peoples, diverse populations, culture, heritage, environment, agriculture and industries. We support and empower positive change through education and action.

We sustainably adapt to protect and enhance our unique natural environment, towns and villages through community-led planning and initiatives.

We’re an inclusive community, a place where people come to visit and want to stay.”



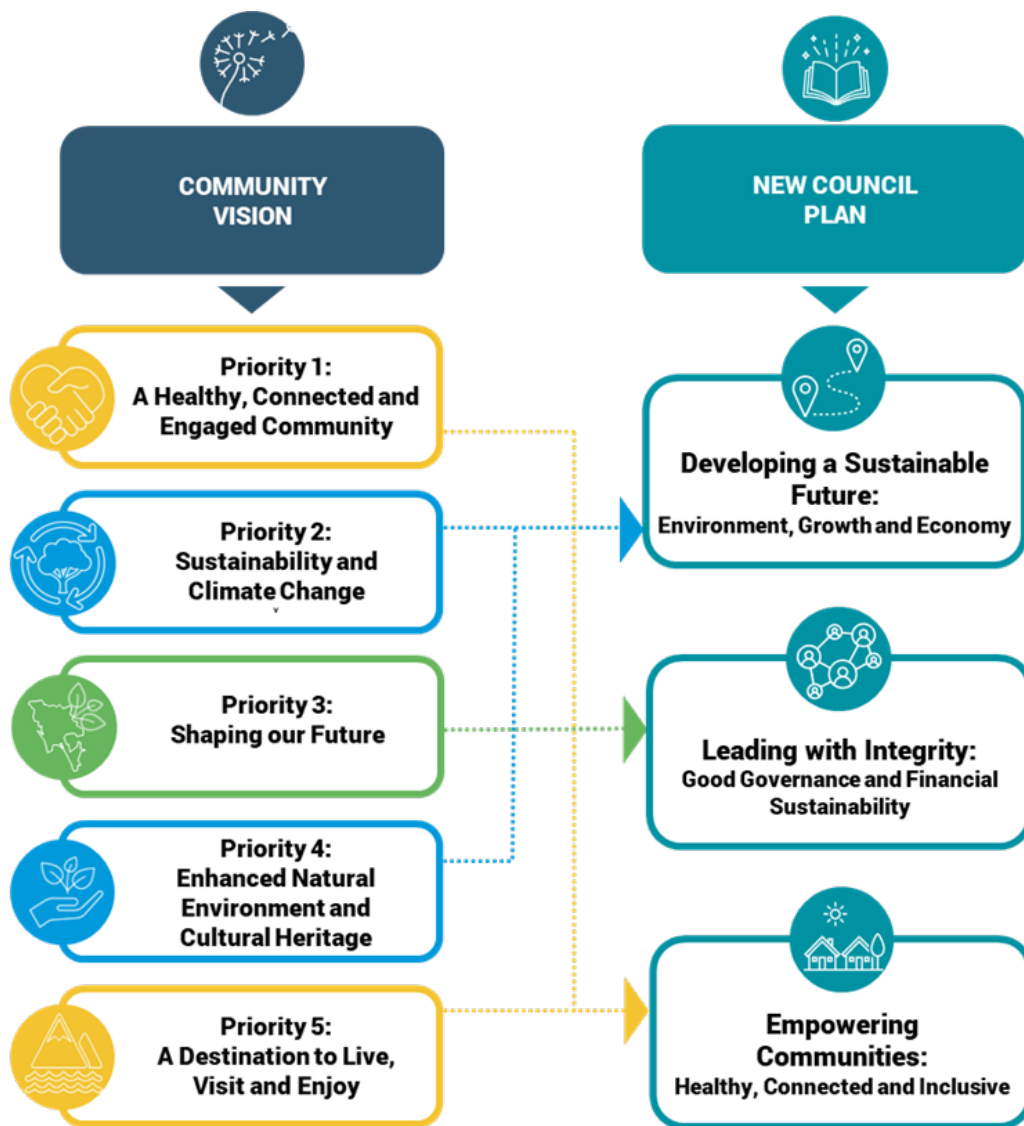
Dickies Hill, Mirboo North

## How do the Vision and Plan connect?

The Council Plan contains three themes and connected objectives that will direct Council activity and assist in meeting the aspirations outlined in the Community Vision 2040 priorities.

These themes are:

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



## Council's Strategic Objectives

The Council Plan 2025-2029 is structured around three key themes that guide the Council's activities and ensure alignment with the priorities set out in the Community Vision 2040. These themes are:

### Leading with Integrity

This theme focuses on fostering transparency, accountability, and ethical leadership within the Council. It aims to build trust within the community through clear, responsible decision-making and the upholding of high standards in governance. Key initiatives under this theme may include promoting civic engagement, strengthening public accountability, and ensuring ethical practices in all aspects of Council operations.

### Developing a Sustainable Future

A commitment to long-term sustainability is at the heart of this theme, which focuses on preserving resources, protecting and enhancing our environment, and promoting responsible economic and social development.

The goal is to ensure a balanced approach to growth that supports our economy, environmental stewardship, innovation, and resilience in the face of future challenges. Initiatives could include attracting new investment, advancing renewable energy solutions, and fostering sustainable planning.

### Empowering Communities

This theme emphasises strengthening local communities by providing the tools, resources, and support needed for individuals and groups to thrive. It focuses on fostering inclusion, enhancing access to services, and encouraging active community participation. The aim is to empower residents to take part in decision-making processes and create positive change within their neighbourhoods. Key actions may involve promoting volunteerism, and investing in local programs and services that support well-being and equity.



Meeniyah, South Gippsland



# Leading with Integrity

Good Governance and Financial Sustainability

Our community told us they want:

- *Strong advocacy for South Gippsland is needed, particularly around:*
  - road and traffic improvements
  - roadside weed control
  - recreation improvements
  - playgrounds and open space area
  - volunteers support.
- *Careful financial management*
- *Equitable consideration for towns across South Gippsland.*

## Leading with Integrity

Objective: Good Governance and Financial Sustainability

STRATEGIES: What we will do	
1.1	Implementing 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.
PERFORMANCE INDICATORS: What will success look like?	
<ul style="list-style-type: none"> <li>• Deliver at least 60 percent of Council's Capital Works Program.</li> <li>• Strong level of community satisfaction with our consultation and engagement.</li> <li>• Strong level of satisfaction with our lobbying on behalf of the community.</li> <li>• Positive trends in the Victorian Auditor General's ratings of Council's financial sustainability.</li> <li>• Maintain high levels of employee engagement at Council.</li> </ul>	
RELEVANT STRATEGIES / PLANS	
<ul style="list-style-type: none"> <li>• Revenue and Rating Plan 2025 - 2029</li> <li>• Community Engagement Strategy 2020 - 2024</li> <li>• Long Term Financial Plan - 2024/25 - 2033/34</li> <li>• Workforce Management Strategy 2022 - 2026</li> <li>• Gender Equality Action Plan 2022 - 2026</li> </ul>	



# Developing a Sustainable Future

Environment, Growth and Economy

## Our Community told us they want:

- *Reduced waste across the Shire including introduction of a Food and Organic Waste Service and support with waste services.*
- *Attention given to animals, including animal welfare, off leash areas and enforcement. There was also support for conservation of native wildlife, the establishment of wildlife corridors and habitat protection.*
- *Protection for South Gippsland township heritage and identity.*
- *Support for local businesses including:*
  - *making it easier for businesses to do business*
  - *Support for economic growth in smaller townships*
  - *A partner approach for business compliance*
  - *Support for business attraction.*
- *Consideration of the environment, including:*
  - *Eradication of invasive weeds*
  - *Improved biodiversity*
  - *Climate and coastal protection*
  - *Coastal adaptation and disaster mitigation planning.*
- *Playground and park improvements.*
- *Protection of agriculture.*

## Developing a Sustainable Future

Objective: Environment, Growth and Economy

STRATEGIES: What we will do	
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 identify 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.
What will success look like?	
<ul style="list-style-type: none"> <li>• Increased waste diversion from landfill (LGPRF).</li> <li>• Maintained high levels of community satisfaction with Waste Services.</li> <li>• Business support events hosted regularly and well supported.</li> <li>• Increased interaction with local businesses.</li> <li>• Increased visitation to the Great Southern Rail Trail website and social media.</li> <li>• Increased visitation to the Visit South Gippsland website.</li> </ul>	
RELEVANT STRATEGIES / PLANS	
<ul style="list-style-type: none"> <li>• South Gippsland Planning Scheme</li> <li>• Economic Development Strategy 2021 - 2031</li> <li>• Visitor Economy Strategy 2021 - 2031</li> <li>• Great Southern Rail Trail Visitor Experience and Marketing Plan 2022 - 2031</li> <li>• Domestic Animal Management Plan 2022 - 2025</li> <li>• South Gippsland Coastal Strategy</li> </ul>	



# Empowering Communities

Healthy, Connected and Inclusive

Our community told us they want:

- *More support and recognition for volunteers. Some respondents suggested that support could be delivered via insurance or maintenance grants assistance.*
- *A new performing art space for South Gippsland. Many respondents requesting a Leongatha location and refurbishment of Memorial Hall.*

## Empowering Communities:

Objective: Healthy, Connected and Inclusive

STRATEGIES: What we will do	
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.
3.7	Empower our communities to build community resilience in response to environmental challenges.
3.8	Plan for connected communities through improved transport networks, arterial roads, footpaths and public and community transport options.
3.9	Enrich the lives of all community members through community and cultural events, skills development, creative industries, sport, recreation and performance spaces.
3.10	Partner, support and encourage relationships with our community; including the development of community plans.
What will success look like?	
<ul style="list-style-type: none"> <li>• Strong level of community satisfaction.</li> <li>• Strong result for decisions made in the interest of the community.</li> <li>• Youth activities held regularly and well supported (including community events, and meetings attended).</li> <li>• Strong levels of community organisations and groups supported through the delivery of the Community Grants Program.</li> <li>• Live4Life Program well supported.</li> </ul>	
RELEVANT STRATEGIES / PLANS	
<ul style="list-style-type: none"> <li>• Youth Strategy 2019 - 2023</li> <li>• Children and Families Plan 2024 - 2028</li> <li>• Arts and Creative Industries Strategy 2022 - 2026</li> <li>• Coal Creek and Museum Strategic Plan 2024 - 2034</li> <li>• Municipal Public Health and Wellbeing Plan 2025 - 2029</li> </ul>	



# ACTIONS 2025 - 2026



## Theme: Leading with Integrity

Objective: Good Governance and Financial Sustainability

### 2025/26 ACTIONS: How we will do it

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

## Theme: Developing a Sustainable Future

Objective: Environment, Growth and Economy

### 2025/26 ACTIONS: How we will do it

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

## Theme: Empowering Communities

Objective: Healthy, Connected and Inclusive

### 2025/26 ACTIONS: How we will do it

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



SOUTH GIPPSLAND SHIRE COUNCIL

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



SOUTH GIPPSLAND SHIRE COUNCIL

# Draft Financial Plan 2025/26 – 2034/35



*Managing South Gippsland Shire Council's  
long-term financial sustainability*



### *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.*



*eucalyptus, (genus Eucalyptus)*

## Purpose of this document

The purpose of the Financial Plan (this Plan) is to provide a 10-year financially sustainable projection regarding how the themes and the actions of the Council Plan and other Integrated Plans may be funded to achieve Council's *Community Vision 2040*.



Community Hub, Korumburra

## Contents

Acknowledgement to Country	<b>2</b>
Purpose of this document	<b>3</b>
<hr/>	
Legislative Requirement	<b>4</b>
Financial Plan Context	<b>7</b>
Financial Plan Statements	<b>12</b>
Comprehensive Income Statement	
Balance Sheet	
Statement of Changes in Equity	
Statement of Cash Flows	
Statement of Capital Works	
Statement of Human Resources	
Financial Performance Indicators	<b>28</b>
Strategic and Plans	<b>29</b>
<hr/>	



# Legislative Requirements

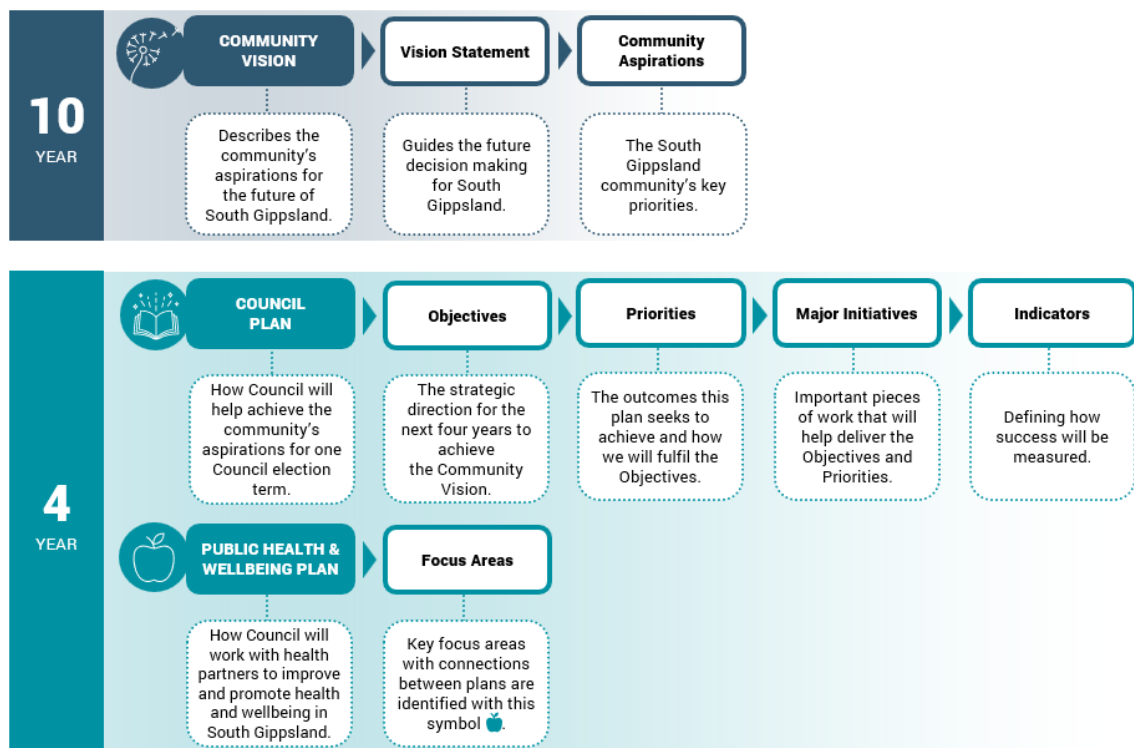
1

The *Local Government Act 2020* (the Act) requires councils to prepare a 10-year Financial Plan in the year following a general election. 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.

Figure 1: Council's Strategic Planning & Reporting Framework



## 1.1 Asset Plan Integration

Integration with the Asset Plan is a key principle of the Council's strategic financial planning. The purpose of this integration is designed to ensure that future funding is allocated in a manner that supports service delivery and the effective management of Council's assets into the future.

The Asset Plan identifies the operational and strategic practices which will ensure that Council manages assets across their life cycle in a financially sustainable manner. The Asset Plan, and associated asset management policies, provide Council with a sound base to understand the risk associated with managing its assets for the community's benefit.

The Asset Plan is designed to inform the 10-year Financial Plan by identifying the amount of capital renewal, backlog and maintenance funding that is required over the life of each asset category. The level of funding will incorporate knowledge of asset condition, the risk assessment issues, as well as the impact of reviewing and setting intervention and service levels for each asset class.

In addition to identifying the operational and strategic practices that ensure that Council manages assets across their life cycle in a financially sustainable manner, the Asset Plan quantifies the asset portfolio and the financial implications of those practices. Together the Financial Plan and Asset Plan seek to balance projected investment requirements against projected budgets.

## 1.2 Strategic Planning Principles

This Plan provides a 10-year financially sustainable projection regarding how the actions of the Council Plan may be funded to achieve the Community Vision. The Plan is developed in the context of the following strategic planning principles:

- Council has an integrated approach to planning, monitoring and performance reporting.
- Council's Financial Plan addresses the Community Vision by funding the aspirations of the Council Plan. The Council Plan aspirations and actions are formulated in the context of the Community Vision.
- The Financial Plan statements articulate the 10-year financial resources necessary to implement the goals and aspirations of the Council Plan to achieve the Community Vision.
- Council's strategic planning principles identify and address the risks to effective implementation of the Financial Plan.
- The Financial Plan provides for the strategic planning principles of progress monitoring and reviews to identify and adapt to changing circumstances.

### 1.3 Financial Management Principles

The Plan demonstrates the following financial management principles:

- Revenue, expenses, assets, liabilities, investments and financial transactions are managed in accordance with Council's financial policies and strategic plans.
- Management of the following financial risks:
  - The financial viability of the Council (refer to *Section 2.1 Financial Policy Statement*).
  - The management of current and future liabilities of the Council. The estimated 10-year liabilities are disclosed in *Section 3.2 Balance Sheet projections*.
  - The beneficial enterprises of Council (where appropriate).
- Financial policies and strategic plans are designed to provide financial stability and predictability to the community.
- Council maintains accounts and records that explain its financial operations and financial position (refer to *Section 3 Financial Plan Statements*).

### 1.4 Community Engagement

The *Local Government Act 2020* prescribes that community engagement be undertaken in accordance with Council's *Community Engagement Strategy 2020-2024* and *Community Engagement Policy (C06)* for the Financial Plan.

To inform the development of Council's Integrated Planning documents and assist in the review of the *Community Vision 2040*, Council undertook a significant community engagement campaign across the municipality, Shaping South Gippsland. This engagement campaign was held from late January 2025 to the end of February 2025, through a series of events including Councillor Pop-Ups and a stakeholder workshop.

This included 22 engagement events across 17 townships with 688 people providing feedback at these events and 946 survey responses were received. Over 1,100 suggestions were provided for Councillor consideration.

## Financial Plan Context

# 2

This section describes the context and external / internal environment and considerations in determining the 10-year financial projections and assumptions.



## 2.1 Financial Policy Statement

This section defines the measures that demonstrate Council's financial sustainability in order to fund the aspirations of the Community Vision and the Council Plan.

Policy Statement	Measure	Target	Forecast										
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Consistent underlying surplus results	Adjusted underlying result (%) Adjusted underlying result / Adjusted underlying revenue to be maintained greater than 0%	>0%	0.7%	8.5%	10.3%	10.6%	10.2%	10.5%	11.1%	10.9%	9.9%	10.2%	9.9%
Ensure Council maintains sufficient working capital to meet its debt obligations as they fall due	Working capital (ratio) Current Assets / Current Liabilities to be maintained above 1.25	>1.25	1.46	1.58	1.65	1.96	2.14	2.49	2.42	2.69	2.92	3.39	3.82
Ensure Council maintains the ability to finance planned investments from its own resources	Self-financing (%) Net operating cash flow / Adjusted underlying revenue to be maintained above 20%	>20%	43.3%	29.6%	30.5%	28.4%	27.0%	27.4%	27.5%	27.6%	26.6%	26.9%	26.4%
Ensures that Council could repay long term obligations from the income it generates internally	Indebtedness (%) Non-current liabilities / own-sourced revenue to be maintained below 40%	<40%	27.0%	23.5%	20.9%	18.2%	15.7%	13.6%	11.7%	10.4%	9.8%	9.2%	9.0%
That Council maintains total borrowings in line with rate income and growth of the municipality	Loans and borrowings (%) Total borrowings / Rate revenue to be maintained below 60%	<60%	20.1%	16.9%	14.1%	11.3%	8.7%	6.1%	3.9%	2.1%	1.0%	0.4%	0.0%
Council maintains debt service costs in line with rate income and growth of the municipality	Loans and borrowings payments (%) Repayments on loans (P+I) / Rate revenue to be maintained below 10%	<10%	2.4%	2.8%	2.8%	2.7%	2.6%	2.6%	2.1%	1.8%	1.1%	0.6%	0.4%

## 2.2 Strategic Actions

The *Shaping South Gippsland Community Vision 2040* sets the foundation for all Council plans and strategies to ensure actions undertaken by Council are guided by community aspirations now and into the future. Five priorities were developed in the Community Vision:

- A healthy, connected and engaged community
- Sustainability and climate change
- Shaping our future
- Enhanced natural environment and cultural heritage
- A destination to live, visit and enjoy

In the *Council Plan 2025 - 2029*, there are three themes:

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

To ensure Council has a capacity to work towards achievement of the Community Vision and the Council Plan, a Financial Plan has been prepared to guide the financial resources of Council over the next 10 years.

## 2.3 Assumptions to the Financial Plan Statements

This section presents information regarding the assumptions to the Comprehensive Income Statement for the 10 years from 2025/26 to 2034/35. The assumptions comprise the annual escalations / movement for each line item of the Comprehensive Income Statement.

Escalation Factors % movement	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
CPI	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Rate revenue cap	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Statutory fees and fines	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
User fees	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Grants - Operating	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Grants - Capital	as per estimates provided on specific capital projects									
Other income	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Employee costs	2.60%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
Materials and services	0.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Depreciation & Amortisation	based on projected capital spending									
Other expenses	0.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

### 2.3.1 Consumer Price Index (CPI)

The Financial Plan assumes a conservative increase of 2.50 per cent year on year. This in effect builds in a strategy for cost containment and encourages efficiencies as current economic indicators reflect a greater increase in prices for various consumer goods.

### 2.3.2 Rates and Charges

Base rate revenue will increase by 3.0 per cent for the 2025/26 year, based on the State Government rate cap, with estimated future annual increases as set out in the table for the ensuing years of the long-term Financial Plan.

### 2.3.3 Statutory Fees and Fines

The Financial Plan applies a conservative indexation of 2.50 per cent for future years' statutory fees as they are outside of the control of Council.

### 2.3.4 User Fees

Most user fees are budgeted to increase by 3.0 per cent for the 2025/26 in line with CPI. Details of user fees for the 2025/26 Budget year can be found in Council's Schedule of Fees and Charges that is included in the Budget document.

Revenue increases for the ensuing years are based on a conservative annual rate of increase of 2.50 per cent.

### 2.3.5 Grants

Council currently receives grants for tied (specific purpose grants) and un-tied Financial Assistance grant funding received via the Victorian Local Government Grants Commission (VLGGC). Operating grants are expected to increase on an annual basis by approximately 2.5 per cent.

Capital grants include all monies received from state and federal sources for the purpose of funding the capital works program. The amount of capital grant funding received each year can vary significantly depending on the types of works included in the capital works program each year. For this Financial Plan, forecast is as per estimates provided on specific capital projects.

### 2.3.6 Other Income

Revenue from other income mainly comprises investment income plus the recovery income from a variety of sources and rental income received from the lease and hire of Council buildings.

### 2.3.7 Employee Costs

A new Enterprise Agreement for South Gippsland Shire Council employees was registered in December 2022, and provides for employee remuneration increases through until the expiry of the agreement in 2026. This Plan has been developed based on the increases provided in the Enterprise Agreement, with an additional uplift to allow for banding increments. Superannuation guarantee charge increases were announced as part of the 2014 Federal Budget and this Plan assumes that superannuation will increase progressively from 10 per cent in 2021/22 to 12 per cent by 2025/26.

### 2.3.8 Materials and Services

Material costs include items required for the maintenance and repair of Council buildings, roads, drains and footpaths which are more governed by market forces based on availability than CPI. Other associated costs included under this category are utilities, materials for the supply of meals on wheels and consumable items for a range of services. Council also utilises external expertise on a range of matters, including legal services and audit. This Plan allowed for no increase for 2025/26, and then a conservative rise of 2.50 per cent year-on-year in order to maintain costs.

### 2.3.9 Depreciation & Amortisation

Depreciation estimates have been based on the projected capital spending contained within this Plan.

### 2.3.10 Borrowing Costs

Borrowing costs comprise the interest expense to service Council's loan portfolio that is described in Section 5.1 [Borrowing Strategy](#).

### 2.3.11 Other Expenses

Other expenses include administration costs such as Councilor allowances, election costs, sponsorships, partnerships, community grants, lease expenditure, fire services property levy, audit costs and other costs associated with the day to day running of Council.



## Financial Plan Statements

# 3

This section presents information in regards to the Financial Plan Statements for the 10 years from 2025/26 to 2034/35.

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

## 3.1 Comprehensive Income Statement

	Forecast										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>											
Rates and charges	52,520	54,475	55,908	57,373	58,876	60,414	62,545	64,616	65,263	66,960	68,699
Statutory fees and fines	1,074	1,056	1,105	1,091	1,107	1,186	1,198	1,202	1,239	1,287	1,318
User fees	4,301	5,555	5,693	5,836	5,982	6,131	6,284	6,442	6,603	6,768	6,937
Grants - Operating	14,191	14,056	14,471	14,800	15,158	15,525	15,902	16,287	16,683	17,088	17,503
Grants - Capital	19,095	6,980	6,792	5,376	4,769	4,769	4,769	4,769	4,769	4,769	4,769
Contributions - monetary	1,246	919	932	691	634	661	678	597	712	704	354
Contributions - non-monetary	441	452	464	475	487	499	512	525	538	551	565
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	83	-	(191)	27	(7)	-	33	-	-	72	-
Other income	2,044	2,160	2,181	2,193	2,263	2,279	2,293	2,308	2,325	2,342	2,368
<b>Total income / revenue</b>	<b>94,995</b>	<b>85,653</b>	<b>87,355</b>	<b>87,862</b>	<b>89,269</b>	<b>91,464</b>	<b>94,214</b>	<b>96,746</b>	<b>98,132</b>	<b>100,541</b>	<b>102,513</b>
<b>Expenses</b>											
Employee costs	31,102	32,253	33,091	33,994	34,881	35,826	36,929	37,931	38,651	39,701	40,779
Materials and services	28,787	25,171	24,956	25,430	26,637	26,679	27,433	28,025	29,357	29,897	30,248
Depreciation	13,769	13,557	13,753	14,312	14,295	14,916	14,862	15,754	15,743	16,419	16,829
Depreciation - right of use assets	92	92	85	-	-	-	-	-	-	-	-
Borrowing costs	167	220	194	168	140	112	84	55	30	15	4
Finance Costs - leases	4	2	1	-	-	-	-	-	-	-	-
Other expenses	3,219	3,213	3,292	3,373	3,456	3,543	3,631	3,721	3,815	3,909	4,007
<b>Total expenses</b>	<b>77,140</b>	<b>74,508</b>	<b>75,372</b>	<b>77,277</b>	<b>79,409</b>	<b>81,076</b>	<b>82,939</b>	<b>85,486</b>	<b>87,596</b>	<b>89,441</b>	<b>91,867</b>
<b>Surplus/(deficit) for the year</b>	<b>17,855</b>	<b>11,145</b>	<b>11,983</b>	<b>10,585</b>	<b>9,860</b>	<b>10,388</b>	<b>11,275</b>	<b>11,260</b>	<b>10,536</b>	<b>11,100</b>	<b>10,646</b>
<b>Total comprehensive result</b>	<b>17,855</b>	<b>11,145</b>	<b>11,983</b>	<b>10,585</b>	<b>9,860</b>	<b>10,388</b>	<b>11,275</b>	<b>11,260</b>	<b>10,536</b>	<b>11,100</b>	<b>10,646</b>

## 3.2 Balance Sheet

	Forecast										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>											
<b>Current assets</b>											
Cash and cash equivalents	3,589	5,174	5,401	8,319	8,862	9,077	6,259	8,724	7,473	8,361	8,713
Trade and other receivables	5,529	5,765	5,901	5,999	6,151	6,300	6,491	6,653	6,750	6,908	7,040
Other financial assets	16,326	16,326	17,142	19,714	22,671	28,338	29,755	31,243	35,930	43,115	49,583
Inventories	296	296	296	296	296	296	296	296	296	296	296
<b>Total current assets</b>	<b>25,740</b>	<b>27,561</b>	<b>28,740</b>	<b>34,328</b>	<b>37,980</b>	<b>44,011</b>	<b>42,801</b>	<b>46,916</b>	<b>50,449</b>	<b>58,680</b>	<b>65,632</b>
<b>Non-current assets</b>											
Property, infrastructure, plant & equipment	870,507	878,329	887,865	891,619	896,642	899,681	911,108	917,303	923,796	926,412	930,002
Right-of-use assets	177	85	-	-	-	-	-	-	-	-	-
Investment property	857	857	857	857	857	857	857	857	857	857	857
<b>Total non-current assets</b>	<b>871,541</b>	<b>879,271</b>	<b>888,722</b>	<b>892,476</b>	<b>897,499</b>	<b>900,538</b>	<b>911,965</b>	<b>918,160</b>	<b>924,653</b>	<b>927,269</b>	<b>930,859</b>
<b>Total assets</b>	<b>897,281</b>	<b>906,832</b>	<b>917,462</b>	<b>926,804</b>	<b>935,479</b>	<b>944,549</b>	<b>954,766</b>	<b>965,076</b>	<b>975,102</b>	<b>985,949</b>	<b>996,491</b>
<b>Liabilities</b>											
<b>Current liabilities</b>											
Trade and other payables	5,187	4,984	5,040	5,148	5,340	5,427	5,587	5,713	5,903	6,001	6,166
Trust funds and deposits	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434	2,434
Unearned income/revenue	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709	1,709
Provisions	6,887	6,887	6,887	6,887	6,887	6,887	6,887	6,887	6,887	6,887	6,887
Interest-bearing liabilities	1,296	1,323	1,350	1,377	1,405	1,218	1,074	702	350	270	-
Lease liabilities	94	87	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>17,607</b>	<b>17,424</b>	<b>17,420</b>	<b>17,555</b>	<b>17,775</b>	<b>17,675</b>	<b>17,691</b>	<b>17,445</b>	<b>17,283</b>	<b>17,301</b>	<b>17,196</b>

	Forecast										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Non-current liabilities</b>											
Provisions	7,178	7,178	7,178	7,178	7,178	7,178	7,178	7,178	7,178	7,178	7,178
Interest-bearing liabilities	9,071	7,747	6,397	5,019	3,614	2,396	1,322	619	270	-	-
Lease liabilities	87	-	-	-	-	-	-	-	-	-	-
<b>Total non-current liabilities</b>	<b>16,336</b>	<b>14,925</b>	<b>13,575</b>	<b>12,197</b>	<b>10,792</b>	<b>9,574</b>	<b>8,500</b>	<b>7,797</b>	<b>7,448</b>	<b>7,178</b>	<b>7,178</b>
<b>Total liabilities</b>	<b>33,943</b>	<b>32,349</b>	<b>30,995</b>	<b>29,752</b>	<b>28,567</b>	<b>27,249</b>	<b>26,191</b>	<b>25,242</b>	<b>24,731</b>	<b>24,479</b>	<b>24,374</b>
<b>Net assets</b>	<b>863,338</b>	<b>874,483</b>	<b>886,467</b>	<b>897,052</b>	<b>906,912</b>	<b>917,300</b>	<b>928,575</b>	<b>939,834</b>	<b>950,371</b>	<b>961,470</b>	<b>972,117</b>
<b>Equity</b>											
Accumulated surplus	275,085	284,206	295,410	305,337	314,660	324,464	335,004	345,616	355,383	365,896	376,309
Reserves	588,253	590,277	591,057	591,715	592,252	592,836	593,571	594,218	594,988	595,574	595,808
<b>Total equity</b>	<b>863,338</b>	<b>874,483</b>	<b>886,467</b>	<b>897,052</b>	<b>906,912</b>	<b>917,300</b>	<b>928,575</b>	<b>939,834</b>	<b>950,371</b>	<b>961,470</b>	<b>972,117</b>



## 3.3 Statement of Changes in Equity

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

	Total	Accumulated	Revaluation	Other
	\$'000	Surplus	Reserve	Reserves
	\$'000	\$'000	\$'000	\$'000
<b>2030</b>				
Balance at beginning of the financial year	906,912	314,660	582,144	10,108
Surplus/(deficit) for the year	10,388	10,388	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers (to)/ from reserves	-	(585)	-	585
<b>Balance at end of the financial year</b>	<b>917,300</b>	<b>324,463</b>	<b>582,144</b>	<b>10,693</b>
<b>2031</b>				
Balance at beginning of the financial year	917,300	324,464	582,144	10,692
Surplus/(deficit) for the year	11,275	11,275	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers (to)/ from reserves	-	(734)	-	734
<b>Balance at end of the financial year</b>	<b>928,575</b>	<b>335,005</b>	<b>582,144</b>	<b>11,426</b>
<b>2032</b>				
Balance at beginning of the financial year	928,575	335,004	582,144	11,427
Surplus/(deficit) for the year	11,260	11,260	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers (to)/ from reserves	-	(647)	-	647
<b>Balance at end of the financial year</b>	<b>939,835</b>	<b>345,617</b>	<b>582,144</b>	<b>12,074</b>
<b>2033</b>				
Balance at beginning of the financial year	939,834	345,616	582,144	12,074
Surplus/(deficit) for the year	10,536	10,536	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers (to)/ from reserves	-	(769)	-	769
<b>Balance at end of the financial year</b>	<b>950,370</b>	<b>355,383</b>	<b>582,144</b>	<b>12,843</b>
<b>2034</b>				
Balance at beginning of the financial year	950,370	355,383	582,144	12,844
Surplus/(deficit) for the year	11,100	11,100	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers (to)/ from reserves	-	(587)	-	587
<b>Balance at end of the financial year</b>	<b>961,470</b>	<b>365,896</b>	<b>582,144</b>	<b>13,431</b>
<b>2035</b>				
Balance at beginning of the financial year	961,471	365,896	582,144	13,430
Surplus/(deficit) for the year	10,646	10,646	-	-
Net asset revaluation increment/(decrement)	-	-	-	-
Transfers (to)/ from reserves	-	(233)	-	233
<b>Balance at end of the financial year</b>	<b>972,117</b>	<b>376,309</b>	<b>582,144</b>	<b>13,663</b>

## 3.4 Statement of Cash flows

	Forecast										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>											
Buildings	3,880	2,038	3,756	3,147	3,647	1,184	5,578	2,392	4,372	282	1,338
Heritage buildings	68	153	124	129	134	140	145	151	157	-	-
<b>Total buildings</b>	<b>3,948</b>	<b>2,191</b>	<b>3,880</b>	<b>3,276</b>	<b>3,781</b>	<b>1,324</b>	<b>5,723</b>	<b>2,543</b>	<b>4,529</b>	<b>282</b>	<b>1,338</b>
<b>Total property</b>	<b>3,948</b>	<b>2,191</b>	<b>3,880</b>	<b>3,276</b>	<b>3,781</b>	<b>1,324</b>	<b>5,723</b>	<b>2,543</b>	<b>4,529</b>	<b>282</b>	<b>1,338</b>
<b>Plant and equipment</b>											
Plant, machinery and equipment	3,662	2,448	2,492	2,651	2,777	2,739	2,970	2,878	2,950	3,199	3,099
Computers and telecommunications	702	760	401	396	484	1,417	875	897	919	942	965
<b>Total plant and equipment</b>	<b>4,364</b>	<b>3,208</b>	<b>2,893</b>	<b>3,047</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>Infrastructure</b>											
Roads	20,028	11,962	11,517	11,232	11,608	11,802	12,575	13,115	13,095	13,559	14,041
Bridges	435	2,202	2,832	210	231	125	188	489	507	526	546
Footpaths and cycleways	914	81	168	174	181	188	850	798	210	218	226
Drainage	450	250	155	161	167	174	786	1,384	194	202	209
Recreational, leisure and community facilities	1,230	1,522	537	190	223	247	357	79	74	248	255
Waste management	2,458	240	1,757	90	187	248	2,280	90	90	200	90
Parks, open space and streetscapes	6,263	-	-	-	-	-	-	-	-	-	-
Off street car parks	980	-	-	-	-	-	-	-	-	-	-
Other infrastructure	209	-	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>32,967</b>	<b>16,257</b>	<b>16,966</b>	<b>12,057</b>	<b>12,597</b>	<b>12,784</b>	<b>17,036</b>	<b>15,955</b>	<b>14,170</b>	<b>14,953</b>	<b>15,367</b>
<b>Total capital works expenditure</b>	<b>41,279</b>	<b>21,656</b>	<b>23,739</b>	<b>18,380</b>	<b>19,639</b>	<b>18,264</b>	<b>26,604</b>	<b>22,273</b>	<b>22,568</b>	<b>19,376</b>	<b>20,769</b>

	Forecast										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'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 financing activities</b>											
Finance costs	(167)	(220)	(194)	(168)	(140)	(112)	(84)	(55)	(30)	(15)	(4)
Proceeds from borrowings	3,150	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	(1,073)	(1,297)	(1,323)	(1,350)	(1,377)	(1,405)	(1,218)	(1,074)	(702)	(350)	(270)
Interest paid - lease liability	(4)	(2)	(1)	-	-	-	-	-	-	-	-
Repayment of lease liabilities	(92)	(94)	(87)	-	-	-	-	-	-	-	-
<b>Net cash provided by/(used in) financing activities</b>	<b>1,814</b>	<b>(1,613)</b>	<b>(1,605)</b>	<b>(1,518)</b>	<b>(1,517)</b>	<b>(1,517)</b>	<b>(1,302)</b>	<b>(1,129)</b>	<b>(732)</b>	<b>(365)</b>	<b>(274)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(5,082)</b>	<b>1,585</b>	<b>227</b>	<b>2,918</b>	<b>543</b>	<b>215</b>	<b>(2,818)</b>	<b>2,465</b>	<b>(1,251)</b>	<b>888</b>	<b>352</b>
Cash and cash equivalents at the beginning of the financial year	8,671	3,589	5,174	5,401	8,319	8,862	9,077	6,259	8,724	7,473	8,361
<b>Cash and cash equivalents at the end of the financial year</b>	<b>3,589</b>	<b>5,174</b>	<b>5,401</b>	<b>8,319</b>	<b>8,862</b>	<b>9,077</b>	<b>6,259</b>	<b>8,724</b>	<b>7,473</b>	<b>8,361</b>	<b>8,713</b>



## 3.5 Statement of Capital Works

	Forecast										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>											
Buildings	3,880	2,038	3,756	3,147	3,647	1,184	5,578	2,392	4,372	282	1,338
Heritage buildings	68	153	124	129	134	140	145	151	157	-	-
<b>Total buildings</b>	<b>3,948</b>	<b>2,191</b>	<b>3,880</b>	<b>3,276</b>	<b>3,781</b>	<b>1,324</b>	<b>5,723</b>	<b>2,543</b>	<b>4,529</b>	<b>282</b>	<b>1,338</b>
<b>Total property</b>	<b>3,948</b>	<b>2,191</b>	<b>3,880</b>	<b>3,276</b>	<b>3,781</b>	<b>1,324</b>	<b>5,723</b>	<b>2,543</b>	<b>4,529</b>	<b>282</b>	<b>1,338</b>
<b>Plant and equipment</b>											
Plant, machinery and equipment	3,662	2,448	2,492	2,651	2,777	2,739	2,970	2,878	2,950	3,199	3,099
Computers and telecommunications	702	760	401	396	484	1,417	875	897	919	942	965
<b>Total plant and equipment</b>	<b>4,364</b>	<b>3,208</b>	<b>2,893</b>	<b>3,047</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>Infrastructure</b>											
Roads	20,028	11,962	11,517	11,232	11,608	11,802	12,575	13,115	13,095	13,559	14,041
Bridges	435	2,202	2,832	210	231	125	188	489	507	526	546
Footpaths and cycleways	914	81	168	174	181	188	850	798	210	218	226
Drainage	450	250	155	161	167	174	786	1,384	194	202	209
Recreational, leisure and community facilities	1,230	1,522	537	190	223	247	357	79	74	248	255
Waste management	2,458	240	1,757	90	187	248	2,280	90	90	200	90
Parks, open space and streetscapes	6,263	-	-	-	-	-	-	-	-	-	-
Off street car parks	980	-	-	-	-	-	-	-	-	-	-
Other infrastructure	209	-	-	-	-	-	-	-	-	-	-
<b>Total infrastructure</b>	<b>32,967</b>	<b>16,257</b>	<b>16,966</b>	<b>12,057</b>	<b>12,597</b>	<b>12,784</b>	<b>17,036</b>	<b>15,955</b>	<b>14,170</b>	<b>14,953</b>	<b>15,367</b>
<b>Total capital works expenditure</b>	<b>41,279</b>	<b>21,656</b>	<b>23,739</b>	<b>18,380</b>	<b>19,639</b>	<b>18,264</b>	<b>26,604</b>	<b>22,273</b>	<b>22,568</b>	<b>19,376</b>	<b>20,769</b>

	Forecast										
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Represented by:</b>											
New asset expenditure	-	-	-	-	-	-	-	-	-	-	-
Asset renewal expenditure	33,562	19,826	20,417	18,219	19,375	17,932	22,586	19,830	22,374	19,064	20,560
Asset expansion expenditure	564	-	-	-	-	-	1,296	1,934	-	-	-
Asset upgrade expenditure	7,153	1,830	3,322	161	264	332	2,722	509	194	312	209
<b>Total capital works expenditure</b>	<b>41,279</b>	<b>21,656</b>	<b>23,739</b>	<b>18,380</b>	<b>19,639</b>	<b>18,264</b>	<b>26,604</b>	<b>22,273</b>	<b>22,568</b>	<b>19,376</b>	<b>20,769</b>
<b>Funding sources represented by:</b>											
Grants	19,095	6,980	6,792	5,376	4,769	4,769	4,769	4,769	4,769	4,769	4,769
Contributions	839	595	601	353	328	348	357	268	375	358	-
Council cash	21,345	14,081	16,346	12,651	14,542	13,147	21,478	17,236	17,424	14,249	16,000
Borrowings	-	-	-	-	-	-	-	-	-	-	-
<b>Total capital works expenditure</b>	<b>41,279</b>	<b>21,656</b>	<b>23,739</b>	<b>18,380</b>	<b>19,639</b>	<b>18,264</b>	<b>26,604</b>	<b>22,273</b>	<b>22,568</b>	<b>19,376</b>	<b>20,769</b>

## 3.6 Statement of Human Resources

Staff expenditure	2024/25 \$'000	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
<b>Staff expenditure</b>											
Employee costs - operating	31,102	32,253	33,091	33,994	34,881	35,826	36,929	37,931	38,651	39,701	40,779
Employee costs - capital	1,048	1,150	1,187	1,220	1,252	1,286	1,322	1,358	1,395	1,433	1,472
<b>Total staff expenditure</b>	<b>32,150</b>	<b>33,403</b>	<b>34,278</b>	<b>35,214</b>	<b>36,133</b>	<b>37,112</b>	<b>38,251</b>	<b>39,289</b>	<b>40,046</b>	<b>41,134</b>	<b>42,251</b>

Staff numbers	2024/25 FTE	2025/26 FTE	2026/27 FTE	2027/28 FTE	2028/29 FTE	2029/30 FTE	2030/31 FTE	2031/32 FTE	2032/33 FTE	2033/34 FTE	2034/35 FTE
<b>Staff numbers</b>											
Employees	271.0	271.2	270.6	270.6	270.6	270.6	270.6	270.6	270.6	270.6	270.6
<b>Total staff numbers</b>	<b>271.0</b>	<b>271.2</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>

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

Department	Total \$'000	Comprises Permanent			
		Full Time \$'000	Part Time \$'000	Casual \$'000	Temporary \$'000
Performance & Innovation	6,703	6,703	-	-	-
Future Communities	9,051	6,684	2,023	344	-
CEO Director	1,769	1,615	154	-	-
Sustainable Infrastructure	14,202	13,658	544	-	-
<b>Total permanent staff expenditure</b>	<b>31,725</b>	<b>28,660</b>	<b>2,721</b>	<b>344</b>	<b>-</b>
Other employee related expenditure	528				
<b>Total operating expenditure</b>	<b>32,253</b>				
Capitalised labour costs	1,150				
<b>Total employee expenditure</b>	<b>33,403</b>				

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

Department	Total	Comprises			
		Permanent Full Time	Part Time	Casual	Temporary
Performance & Innovation	49.0	49.0	-	-	-
Future Communities	71.5	51.0	17.8	2.7	-
CEO Director	11.4	10.0	1.4	-	-
Sustainable Infrastructure	129.5	94.5	35.0	-	-
<b>Total permanent staff</b>	<b>261.3</b>	<b>204.5</b>	<b>54.1</b>	<b>2.7</b>	<b>-</b>
Capitalised labour	9.9				
<b>Total staff</b>	<b>271.2</b>				

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



## 3.7 Planned Human Resources Expenditure

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Performance &amp; Innovation</b>										
Permanent - Full time	6,703	6,875	7,064	7,250	7,450	7,663	7,873	8,089	8,313	8,541
Women	4,224	4,329	4,448	4,565	4,691	4,825	4,957	5,094	5,234	5,378
Men	2,173	2,232	2,293	2,354	2,419	2,488	2,556	2,626	2,699	2,773
Persons of self-described gender										
Vacant	306	314	323	331	340	350	360	369	380	390
Permanent - Part time										
Women										
Men										
Persons of self-described gender										
Vacant										
<b>Total Performance &amp; Innovation</b>	<b>6,703</b>	<b>6,875</b>	<b>7,064</b>	<b>7,250</b>	<b>7,450</b>	<b>7,663</b>	<b>7,873</b>	<b>8,089</b>	<b>8,313</b>	<b>8,541</b>
<b>Future Communities</b>										
Permanent - Full time	6,684	6,865	7,053	7,239	7,437	7,649	7,769	8,074	8,295	8,523
Women	4,710	4,838	4,970	5,101	5,240	5,389	5,537	5,688	5,844	6,004
Men	1,974	2,027	2,083	2,138	2,197	2,260	2,232	2,386	2,451	2,519
Persons of self-described gender										
Vacant										
Permanent - Part time	2,023	2,052	2,108	2,164	2,224	2,286	2,348	2,414	2,480	2,548
Women	1,606	1,623	1,668	1,712	1,759	1,809	1,858	1,910	1,962	2,016
Men	328	338	347	356	366	376	386	397	408	419
Persons of self-described gender										
Vacant	89	91	93	96	99	101	104	107	110	113
<b>Total Future Communities</b>	<b>8,707</b>	<b>8,917</b>	<b>9,161</b>	<b>9,403</b>	<b>9,661</b>	<b>9,935</b>	<b>10,117</b>	<b>10,488</b>	<b>10,775</b>	<b>11,071</b>

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CEO Directorate</b>										
Permanent - Full time	1,615	1,664	1,710	1,755	1,804	1,855	1,906	1,958	2,013	2,068
Women	853	881	905	929	955	982	1,009	1,037	1,066	1,095
Men	380	390	401	412	423	435	447	459	472	485
Persons of self-described gender										
Vacant	382	393	404	414	426	438	450	462	475	488
Permanent - Part time	154	62	64	66	68	70	72	73	75	78
Women	61	62	64	66	68	70	72	73	75	78
Men										
Persons of self-described gender										
Vacant	93									
<b>Total CEO Directorate</b>	<b>1,769</b>	<b>1,726</b>	<b>1,774</b>	<b>1,821</b>	<b>1,872</b>	<b>1,925</b>	<b>1,978</b>	<b>2,031</b>	<b>2,088</b>	<b>2,146</b>
<b>Sustainable Infrastructure</b>										
Permanent - Full time	13,658	14,064	14,452	14,828	15,227	15,656	16,080	16,515	16,963	17,422
Women	2,442	2,509	2,577	2,645	2,716	2,793	2,869	2,946	3,027	3,109
Men	9,988	10,286	10,570	10,844	11,136	11,450	11,759	12,078	12,404	12,740
Persons of self-described gender										
Vacant	1,228	1,269	1,305	1,339	1,375	1,413	1,452	1,491	1,532	1,573
Permanent - Part time	544	619	636	652	671	785	806	829	852	875
Women	130	134	138	141	145	149	153	158	162	166
Men	290	298	306	314	323	332	341	350	360	370
Persons of self-described gender										
Vacant	124	187	192	197	203	304	312	321	330	339
<b>Total Sustainable Infrastructure</b>	<b>14,202</b>	<b>14,683</b>	<b>15,088</b>	<b>15,480</b>	<b>15,898</b>	<b>16,441</b>	<b>16,886</b>	<b>17,344</b>	<b>17,815</b>	<b>18,297</b>
<b>Casuals, temporary and other expenditure</b>	<b>872</b>	<b>890</b>	<b>907</b>	<b>927</b>	<b>945</b>	<b>965</b>	<b>1,077</b>	<b>699</b>	<b>710</b>	<b>724</b>
<b>Total operating expenditure</b>	<b>32,253</b>	<b>33,091</b>	<b>33,994</b>	<b>34,881</b>	<b>35,826</b>	<b>36,929</b>	<b>37,931</b>	<b>38,651</b>	<b>39,701</b>	<b>40,779</b>
Capitalised labour costs	1,150	1,187	1,220	1,252	1,286	1,322	1,358	1,395	1,433	1,472
<b>Total employee expenditure</b>	<b>33,403</b>	<b>34,278</b>	<b>35,214</b>	<b>36,133</b>	<b>37,112</b>	<b>38,251</b>	<b>39,289</b>	<b>40,046</b>	<b>41,134</b>	<b>42,251</b>

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>Performance &amp; Innovation</b>										
Permanent - Full time	49.0	49.0	49.0	49.0	49.0	49.0	49.0	49.0	49.0	49.0
Women	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0
Men	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Persons of self-described gender										
Vacant	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Permanent - Part time										
Women										
Men										
Persons of self-described gender										
Vacant										
<b>Total Performance &amp; Innovation</b>	<b>49.0</b>	<b>49.0</b>	<b>49.0</b>	<b>49.0</b>	<b>49.0</b>	<b>49.0</b>	<b>49.0</b>	<b>49.0</b>	<b>49.0</b>	<b>49.0</b>
<b>Future Communities</b>										
Permanent - Full time	51.0	51.0	51.0	51.0	51.0	51.0	51.0	51.0	51.0	51.0
Women	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0	36.0
Men	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Persons of self-described gender										
Vacant										
Permanent - Part time	17.8	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5
Women	13.6	13.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4	13.4
Men	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2
Persons of self-described gender										
Vacant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Future Communities</b>	<b>68.8</b>	<b>68.5</b>	<b>68.5</b>	<b>68.5</b>	<b>68.5</b>	<b>68.5</b>	<b>68.5</b>	<b>68.5</b>	<b>68.5</b>	<b>68.5</b>

	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<b>CEO Directorate</b>										
Permanent - Full time	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Women	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Men	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Persons of self-described gender										
Vacant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Permanent - Part time	1.4	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Women	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Men										
Persons of self-described gender										
Vacant	0.8									
<b>Total CEO Directorate</b>	<b>11.4</b>	<b>10.6</b>	<b>10.6</b>	<b>10.6</b>	<b>10.6</b>	<b>10.6</b>	<b>10.6</b>	<b>10.6</b>	<b>10.6</b>	<b>10.6</b>
<b>Sustainable Infrastructure</b>										
Permanent - Full time	94.5	95.5	95.5	95.5	95.5	95.5	95.5	95.5	95.5	95.5
Women	15.3	15.3	15.3	15.3	15.3	15.3	15.3	15.3	15.3	15.3
Men	69.2	69.2	69.2	69.2	69.2	69.2	69.2	69.2	69.2	69.2
Persons of self-described gender										
Vacant	10.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Permanent - Part time	35.0	34.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5
Women	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3	5.3
Men	26.2	26.2	26.2	26.2	26.2	26.2	26.2	26.2	26.2	26.2
Persons of self-described gender										
Vacant	3.5	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<b>Total Sustainable Infrastructure</b>	<b>129.5</b>	<b>130.0</b>	<b>130.0</b>	<b>130.0</b>	<b>130.0</b>	<b>130.0</b>	<b>130.0</b>	<b>130.0</b>	<b>130.0</b>	<b>130.0</b>
<b>Casuals and temporary staff</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>
<b>Capitalised labour</b>	<b>9.9</b>	<b>9.9</b>	<b>9.9</b>	<b>9.9</b>	<b>9.9</b>	<b>9.9</b>	<b>9.9</b>	<b>9.9</b>	<b>9.9</b>	<b>9.9</b>
<b>Total staff numbers</b>	<b>271.2</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>	<b>270.6</b>

DRAFT FINANCIAL PLAN 2025/26 – 2034/35 – SOUTH GIPPSLAND SHIRE COUNCIL



## Financial Performance Indicators

## 4

The following table highlights Council's projected performance across a range of key financial performance indicators. These indicators provide an analysis of Council's 10 year financial projections and should be interpreted in the context of the organisation's objectives and financial management principles.

Indicator	Measure	Forecast										Trend +/-	
		2024/25	2025/2 6	2026/2 7	2027/2 8	2028/2 9	2029/3 0	2030/3 1	2031/3 2	2032/3 3	2033/3 4		2034/3 5
<b>Operating position</b>													
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	0.7%	8.5%	10.3%	10.6%	10.2%	10.5%	11.1%	10.9%	9.9%	10.2%	9.9%	+
<b>Liquidity</b>													
Working Capital	Current assets / current liabilities	146.2%	158.2%	165.0%	195.5%	213.7%	249.0%	241.9%	269.0%	291.9%	339.2%	381.6%	o
Unrestricted cash	Unrestricted cash / current liabilities	11.1%	16.2%	13.7%	27.0%	27.3%	26.0%	6.5%	17.6%	6.7%	9.1%	10.4%	o
<b>Obligations</b>													
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	20.1%	16.9%	14.1%	11.3%	8.7%	6.1%	3.9%	2.1%	1.0%	0.4%	0.0%	+
Loans and borrowings repayments	Interest and principal repayments on interest bearing loans and borrowings / rate revenue	2.4%	2.8%	2.8%	2.7%	2.6%	2.6%	2.1%	1.8%	1.1%	0.6%	0.4%	+
Indebtedness	Non-current liabilities / own source revenue	27.0%	23.5%	20.9%	18.2%	15.7%	13.6%	11.7%	10.4%	9.8%	9.2%	9.0%	+
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	295.7%	159.7%	172.6%	128.4%	137.4%	122.4%	170.3%	129.1%	143.4%	118.0%	123.4%	-
<b>Stability</b>													
Rates concentration	Rate revenue / adjusted underlying revenue	66.5%	65.8%	65.5%	65.3%	65.5%	65.6%	65.3%	65.2%	66.1%	66.1%	66.3%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	o
<b>Efficiency</b>													
Expenditure level	Total expenses/ no. of property assessments	\$3,778	\$3,636	\$3,657	\$3,729	\$3,811	\$3,869	\$3,937	\$4,035	\$4,113	\$4,177	\$4,267	-
Revenue level	General rates and municipal charges / no. of property assessments	\$2,544	\$2,629	\$2,683	\$2,738	\$2,794	\$2,851	\$2,936	\$3,017	\$3,031	\$3,093	\$3,156	-

## Strategies and Plans

# 5

This section describes the strategies and plans that support the 10 year financial projections included in the Financial Plan.

### 5.1 Borrowing Strategy

#### 5.1.1 Current Debt Position

Council's adopted *Treasury Management Policy (C24)* outlines the situations in which Council may use borrowings as a funding source. The Policy recognises the inter-generational equity funding principles and stipulates that borrowings should be for specific purposes, such as capital works of a strategic significance that could not otherwise be funded in the timeframe they are required. It goes on to state that future borrowings must be within the capacity of the Financial Plan to fund debt servicing costs for the life of the loan.

Council has accessed debt funding to complete a range of major infrastructure projects including the completion of the Mirboo North Pool Refurbishment project works. Additional low interest subsidised loans have been secured through the Community Infrastructure Loan Scheme Program for the Korumburra Community Hub and the Korumburra Streetscape Projects.

The total amount outstanding as at 30 June 2026 is projected to be \$9.07 million.

#### 5.1.2 Future Borrowing Requirements

The following table highlights Council's projected loan balance, including new loans and loan repayments for the 10-years of the Financial Plan.

	Forecast										
	2024/25 \$'000	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
<b>Opening balance</b>	8,289	10,366	9,069	7,746	6,396	5,019	3,614	2,396	1,322	620	270
Plus New loans	3,150	0	0	0	0	0	0	0	0	0	0
Less Principal repayment	(1,073)	(1,297)	(1,323)	(1,350)	(1,377)	(1,405)	(1,218)	(1,074)	(702)	(350)	(270)
<b>Closing balance</b>	<b>10,366</b>	<b>9,069</b>	<b>7,746</b>	<b>6,396</b>	<b>5,019</b>	<b>3,614</b>	<b>2,396</b>	<b>1,322</b>	<b>620</b>	<b>270</b>	<b>0</b>
Interest payment	(167)	(220)	(194)	(168)	(140)	(112)	(84)	(55)	(30)	(15)	(4)

### 5.1.1 Performance Indicators

The following table highlights Council's projected performance across a range of debt management performance indicators.

Performance Indicator	Target	Forecast										
		2024/25 %	2025/26 %	2026/27 %	2027/28 %	2028/29 %	2029/30 %	2030/31 %	2031/32 %	2032/33 %	2033/34 %	2034/35 %
Total borrowings / Rate revenue	Below 60%	20.1%	16.9%	14.1%	11.3%	8.7%	6.1%	3.9%	2.1%	1.0%	0.4%	0.0%
Debt servicing (interest) / Total Income	Below 5%	0.2%	0.3%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Debt commitment (interest and principal) / Rate revenue	Below 10%	2.2%	2.6%	2.5%	2.4%	2.4%	2.3%	1.9%	1.6%	1.0%	0.5%	0.4%
Indebtedness / Own source revenue	Below 40%	17.2%	14.3%	11.9%	9.6%	7.3%	5.1%	3.3%	1.8%	0.8%	0.3%	0.0%

Council maintains its loan borrowing within prudent and management limits as demonstrated by the following performance indicators.

#### *Total Borrowings / Rate revenue*

This measures Council's ability to pay its interest-bearing loan obligations with the rate revenue it generates. Being well below the target of 60 per cent, Council has the ability to borrow to fund major capital works projects in the future.

#### *Debt Servicing / Rate revenue*

This measures Council's ability to pay its debt obligations with the rate revenue it generates.

Being well below the target of 5 per cent, means Council can pay its loan interest from rates instead of looking at alternative funding streams.

#### *Debt Commitment / Rate Revenue*

This measures Council's ability to pay its debt obligations with the rate revenue it generates.

Being well below the target of 10 per cent, means Council can pay its loan principal repayments and interest from rates instead of looking at alternative funding streams.

***Indebtedness / Own Source Revenue***

This measures Council's ability to pay its long-term obligations with the revenue it generates internally (i.e. excludes external grants and contributions).

Being well below the target of 40 per cent means Council's level of long-term obligations can easily be met without relying on external funding sources.

**5.2 Reserves Strategy****5.2.1 Current Reserves*****Public Open Space Reserve***

- Purpose - The Open Space Reserve holds funds contributed by developers for works associated with developing and improved public open space and recreational facilities within Council. Funds are contributed in accordance with Section 18 of the Subdivision Act and transfers are restricted to the purpose of creating open space such as parks, playgrounds, pavilions and other such items where it is deemed that these works should occur at a later point than the initial development.
- Movements - transfers to the reserve (inflows) comprise contribution income from subdividers in lieu of the 5 per cent Public Open Space requirement. Transfers from the reserve (outflows) are applied to fund Open Space capital projects on an annual basis.

***Development Contributions Reserve***

- Purpose – This reserve retains funds received from developers for infrastructure provision related to Council's Development Contributions Plans.
- Movements – transfers from this reserve will be for nominated capital works for Development Infrastructure projects and Community Infrastructure projects. These funds are tied directly to the income received or cash funds refunded to developers for capital works completed directly by the developer.

***Caravan Parks Reserve***

- Purpose – This reserve was created for the development of future funding for caravan park projects.
- Movements – Nil

***Corner Inlet Reserve***

- Purpose – This reserve was created for the maintenance of a seawall to protect private lands from flooding.
- Movements – Transfers from this reserve (outflows) are based on maintenance performed on an annual basis.



***Venus Bay Surf Life Saving Club Reserve***

- Purpose – This reserve was created in 2017/18 for the development of a new clubhouse design by the Venus Bay Surf Life Saving Club Reserve committee. Ongoing issues have resulted in the funds needing to be carried forward until planning issues can be sorted. Once this occurs, the reserve funds will be transferred to the committee.
- Movements – Nil

***Unexpended Grants and Contributions***

- Purpose – Funds held from grant monies, not already recognised in the Balance Sheet as Unearned Grants at the end of each financial year, to be expended in future financial years. External restrictions may or may not apply in line with individual funding agreements.
- Movements – Nil

***Asset Development Reserve***

- Purpose – 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.
- Movements – transfers to this reserve (inflows) comprise of a portion of available cash surplus. Transfers from this reserve (outflows) will be for nominated asset development projects.

***General Reserve***

- Purpose – 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.
- Movements – transfers to this reserve (inflows) comprise of a portion of the projected year-end cash operating surplus. Transfers from this reserve (outflows) will be to fund the cost of any emergency management or storm damage rectification.

***Carry Forward Projects Reserve***

- Purpose – 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.
- Movements – transfers to this reserve (inflows) comprise unspent capital works budgets. Transfers from this reserve (outflows) will be for nominated capital works previously carried forward.

*Renewable Energy Reserve*

- Purpose – funds held to develop, support and maintain sustainable energy programs. Source of funds may include savings from existing renewable energy sources and operating surplus derived from Council funded renewable energy programs.
- Movements – transfers to this reserve (inflows) comprise savings from Council's EV charging stations. Transfers from this reserve (outflows) will be for nominated sustainable energy programs.

## 5.2.2 Reserve Usage Projections

The table below discloses the balance and projected annual movement for each reserve over the 10-year life of the Financial Plan. Total amount of reserves, for each year, aligns with the *Statement of Changes in Equity*, excluding the Asset Revaluation Reserve.

Reserves	Restricted / Discretionary	2024/25 \$000's	2025/26 \$000's	2026/27 \$000's	2027/28 \$000's	2028/29 \$000's	2029/30 \$000's	2030/31 \$000's	2031/32 \$000's	2032/33 \$000's	2033/34 \$000's	2034/35 \$000's
<b>Public Open Space Reserve</b>												
	Restricted											
<b>Opening balance</b>			443	565	640	840	944	1,074	1,346	1,618	1,905	2,025
Transfer to reserve			282	289	297	304	312	319	327	335	344	352
Transfer from reserve			(160)	(215)	(96)	(200)	(181)	(48)	(55)	(49)	(223)	(228)
<b>Closing balance</b>		<b>443</b>	<b>565</b>	<b>640</b>	<b>840</b>	<b>944</b>	<b>1,074</b>	<b>1,346</b>	<b>1,618</b>	<b>1,905</b>	<b>2,025</b>	<b>2,150</b>
<b>Development Contributions Reserve</b>												
	Restricted											
<b>Opening balance</b>			1,184	1,779	2,380	2,733	3,061	3,409	3,766	4,034	4,409	4,767
Transfer to reserve			595	601	353	328	348	357	268	375	358	0
Transfer from reserve			-	-	-	-	-	-	-	-	-	-
<b>Closing balance</b>		<b>1,184</b>	<b>1,779</b>	<b>2,380</b>	<b>2,733</b>	<b>3,061</b>	<b>3,409</b>	<b>3,766</b>	<b>4,034</b>	<b>4,409</b>	<b>4,767</b>	<b>4,767</b>
<b>Reserves Summary</b>												
	Total Restricted											
<b>Opening balance</b>			1,627	2,344	3,020	3,573	4,005	4,483	5,112	5,652	6,314	6,792
Transfer to reserve			877	890	650	632	660	676	595	710	702	352
Transfer from reserve			(160)	(215)	(96)	(200)	(181)	(48)	(55)	(49)	(223)	(228)
<b>Closing balance</b>		<b>1,627</b>	<b>2,344</b>	<b>3,020</b>	<b>3,573</b>	<b>4,005</b>	<b>4,483</b>	<b>5,112</b>	<b>5,652</b>	<b>6,314</b>	<b>6,792</b>	<b>6,917</b>

Reserves	Restricted / Discretionary	2024/25 \$000's	2025/26 \$000's	2026/27 \$000's	2027/28 \$000's	2028/29 \$000's	2029/30 \$000's	2030/31 \$000's	2031/32 \$000's	2032/33 \$000's	2033/34 \$000's	2034/35 \$000's
<b>Corner Inlet Reserve</b>												
	Discretionary											
<b>Opening balance</b>			6	6	6	6	6	6	6	6	6	6
Transfer to reserve			-	-	-	-	-	-	-	-	-	-
Transfer from reserve			-	-	-	-	-	-	-	-	-	-
<b>Closing balance</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Venus Bay Surf Life Saving Club Reserve</b>												
	Discretionary											
<b>Opening balance</b>			150	150	150	150	150	150	150	150	150	150
Transfer to reserve			-	-	-	-	-	-	-	-	-	-
Transfer from reserve			-	-	-	-	-	-	-	-	-	-
<b>Closing balance</b>		<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>General Reserve</b>												
	Discretionary											
<b>Opening balance</b>			0	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Transfer to reserve			1,200	-	-	-	-	-	-	-	-	-
Transfer from reserve			-	-	-	-	-	-	-	-	-	-
<b>Closing balance</b>		<b>0</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>Carry Forward Projects Reserve</b>												
	Discretionary											
<b>Opening balance</b>			4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062
Transfer to reserve			-	-	-	-	-	-	-	-	-	-
Transfer from reserve			-	-	-	-	-	-	-	-	-	-
<b>Closing balance</b>		<b>4,062</b>	<b>4,062</b>	<b>4,062</b>	<b>4,062</b>	<b>4,062</b>	<b>4,062</b>	<b>4,062</b>	<b>4,062</b>	<b>4,062</b>	<b>4,062</b>	<b>4,062</b>



Reserves	Restricted / Discretionary	2024/25 \$000's	2025/26 \$000's	2026/27 \$000's	2027/28 \$000's	2028/29 \$000's	2029/30 \$000's	2030/31 \$000's	2031/32 \$000's	2032/33 \$000's	2033/34 \$000's	2034/35 \$000's
<b>Renewable Energy Reserve</b>												
	Discretionary											
<b>Opening balance</b>			18	45	69	94	119	145	171	198	226	254
Transfer to reserve			45	47	48	49	50	51	53	54	55	57
Transfer from reserve			(18)	(23)	(23)	(24)	(24)	(25)	(26)	(26)	(27)	(28)
<b>Closing balance</b>		<b>18</b>	<b>45</b>	<b>69</b>	<b>94</b>	<b>119</b>	<b>145</b>	<b>171</b>	<b>198</b>	<b>226</b>	<b>254</b>	<b>283</b>
<b>Asset Development Reserve</b>												
	Discretionary											
<b>Opening balance</b>			246	326	406	486	566	646	726	806	886	966
Transfer to reserve			170	170	170	170	170	170	170	170	170	170
Transfer from reserve			(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)
<b>Closing balance</b>		<b>246</b>	<b>326</b>	<b>406</b>	<b>486</b>	<b>566</b>	<b>646</b>	<b>726</b>	<b>806</b>	<b>886</b>	<b>966</b>	<b>1,046</b>
<b>Reserves Summary</b>												
	Total Discretionary											
<b>Opening balance</b>			4,482	5,789	5,893	5,998	6,103	6,209	6,315	6,422	6,530	6,638
Transfer to reserve			1,415	217	218	219	220	221	223	224	225	227
Transfer from reserve			(108)	(113)	(113)	(114)	(114)	(115)	(116)	(116)	(117)	(118)
<b>Closing balance</b>		<b>4,482</b>	<b>5,789</b>	<b>5,893</b>	<b>5,998</b>	<b>6,103</b>	<b>6,209</b>	<b>6,315</b>	<b>6,422</b>	<b>6,530</b>	<b>6,638</b>	<b>6,747</b>
<b>Reserves Summary</b>												
	Total											
<b>Opening balance</b>			6,109	8,133	8,913	9,571	10,108	10,692	11,427	12,074	12,844	13,430
Transfer to reserve			2,292	1,107	868	851	880	897	818	934	927	579
Transfer from reserve			(268)	(328)	(209)	(314)	(295)	(163)	(171)	(165)	(340)	(346)
<b>Closing balance</b>		<b>6,109</b>	<b>8,133</b>	<b>8,913</b>	<b>9,571</b>	<b>10,108</b>	<b>10,692</b>	<b>11,427</b>	<b>12,074</b>	<b>12,844</b>	<b>13,430</b>	<b>13,664</b>

### 5.3 Treasury Management Approach and Investment Strategy

Council's adopted *Treasury Management Policy (C24)* outlines Council's management of financial resources, including cash and investments.

Council is required to maintain sufficient cash and cash equivalents to meet all reasonably anticipated cash flow requirements when they fall due.

For surplus cash not required, Council will invest in term-deposits such that the amounts invested with any one financial institution does not exceed the limits set out in the policy. Investments of a speculative nature are prohibited.

SOUTH GIPPSLAND SHIRE COUNCIL

9 Smith Street (Private Bag 4) Leongatha VIC 3953

Phone: 5662 9200 Fax: 5662 3754

Email: [council@southgippsland.vic.gov.au](mailto:council@southgippsland.vic.gov.au)

Website: [www.southgippsland.vic.gov.au](http://www.southgippsland.vic.gov.au)

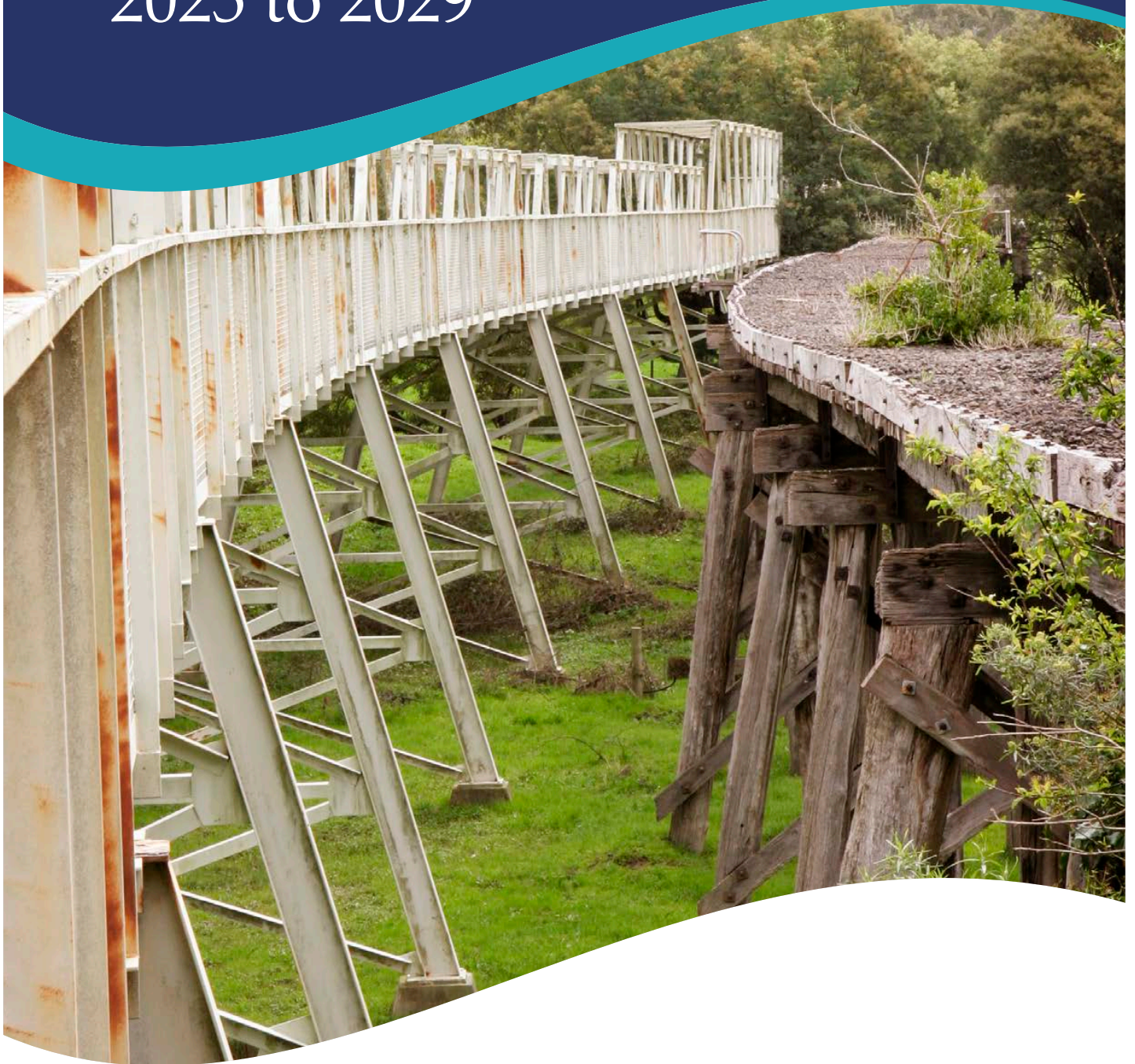
Facebook: [www.facebook.com/southgippslandshirecouncil](https://www.facebook.com/southgippslandshirecouncil)



*South Gippsland*  
Shire Council

SOUTH GIPPSLAND SHIRE COUNCIL

# DRAFT Revenue and Rating Plan 2025 to 2029

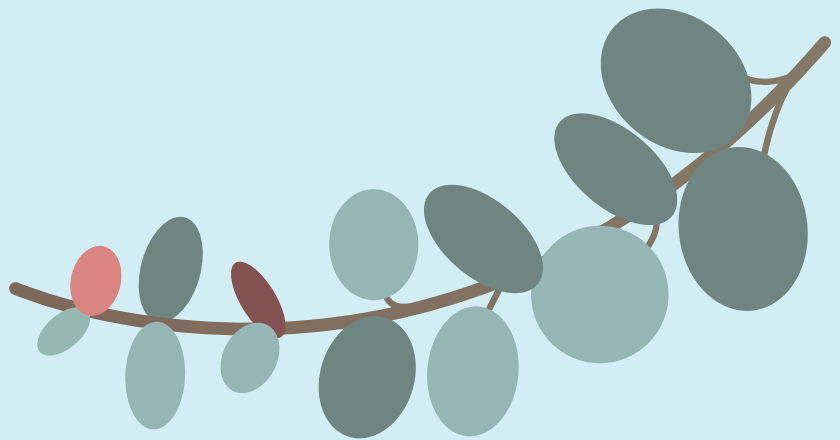


*Managing South Gippsland's revenue  
and rating approach*



### *Acknowledgment of Country*

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



*eucalyptus, (genus Eucalyptus)*



## Purpose of this Document

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for South Gippsland Shire Council, which will adequately finance the objectives of the Council Plan.



Rolling Hills, Mirboo North

## Contents

<b>Purpose</b>	<b>4</b>	<b>Fees and Charges</b>	<b>26</b>
		Pricing Policy	
<b>Introduction</b>	<b>6</b>	User Fees and Charges	
Community Engagement		Statutory Fees and Charges	
<b>Legislative Framework</b>	<b>8</b>	<b>Grants and Contributions</b>	<b>31</b>
Local Government Act 2020		Government Grants	
Local Government Act 1989		Contributions	
Rating Framework			
Taxation Principles		<b>Other Revenue</b>	<b>33</b>
Rate Capping		Sale of Assets	
		Leasing and Licensing	
<b>Rates and Charges</b>	<b>13</b>	Interest on Investments	
Rates and Charges Revenue Principles			
Valuation Method			
Impact of Revaluations			
Differential Rates			
Cultural and Recreational Lands Act Properties			
Other Types of Charges			
<b>Collection and Administration of Rates and Charges</b>	<b>22</b>		
Rate Payment Options			
Interest on Arrears and Overdue Rates			
Debt Recovery			
Rebates and Exemptions			
Rates and Charges Financial Hardship Policy			
Emergency Services and Volunteers Fund			

## Purpose

# 1

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for South Gippsland Shire Council that will adequately finance the objectives in the Council Plan.

In the *2025 to 2029 Council Plan*, there are three pillars:

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

The *Local Government Act 2020* requires each Council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue raising framework within which the Council proposes to work. This Plan is an important part of South Gippsland Shire Council's integrated planning framework, all of which is created to achieve the Community Vision 2040.

Strategies outlined within this Plan align with the objectives contained in the Council Plan, and will feed into South Gippsland Shire Council's budgeting and long-term financial planning documents, as well as other strategic planning documents under our Council's strategic planning framework.

The Revenue and Rating Plan is an important part of South Gippsland Shire Council's Integrated Planning and Reporting Framework. All documents in this framework are created to achieve the Community Vision and the Council Plan.

The Integrated Planning and Reporting Framework (on the following page) guides South Gippsland Shire Council in identifying community needs and aspirations over the long-term through the Community Vision and Long Term Financial Plan; the medium-term through the Council Plan, Workforce Plan, and Revenue and Rating Plan; and short-term through Department Plans and the Budget. South Gippsland Shire Council holds itself accountable through the Organisational and Financial Performance Reports and the Annual Report.

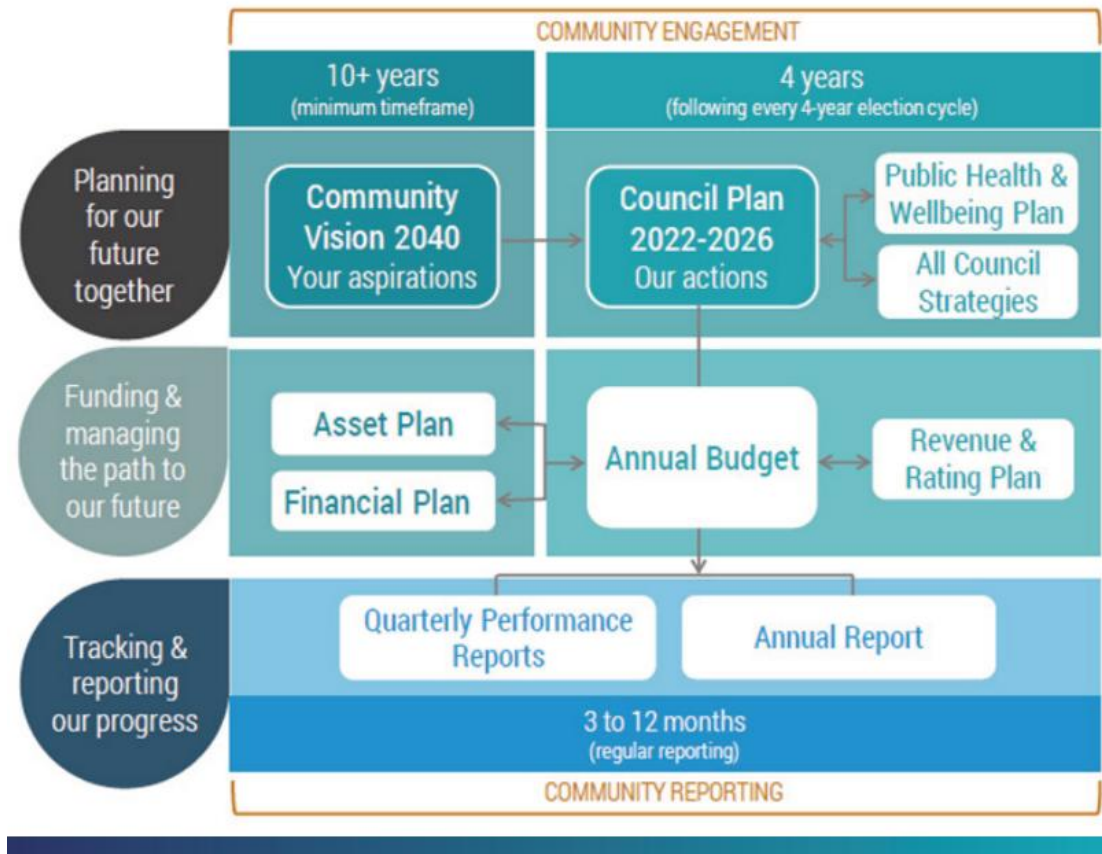


Figure One: Councils Integrated Planning and Reporting Framework

## Introduction

# 2

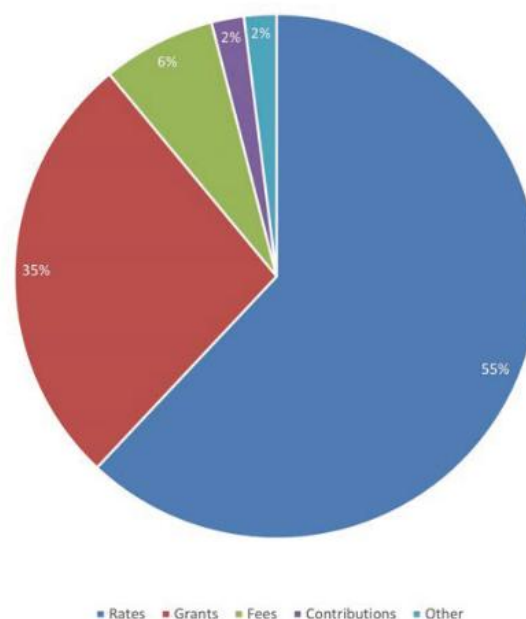
South Gippsland Shire Council provides an extensive range of services and facilities to our local community, and in doing so, must collect revenue to cover the cost of providing these services and facilities.

South Gippsland Shire Council's revenue sources include:

- Rates and charges (including waste charges).
- Grants from other levels of Government.
- Statutory Fees and Fines.
- User Fees.
- Contributions – cash and non-cash contributions from other parties (i.e. developers, community groups).
- Other Revenue – sale of assets, interest on investments.

Rates and Charges are the most significant revenue source for South Gippsland Shire Council and constitutes approximately 55 per cent of total revenue, with 35 per cent of income from Operating and Capital Grants and 6 per cent raised through User Fees, Statutory Fines and Charges (based on the 2024/25 Budget).

The introduction of the Victorian Government's Rate Capping legislation has brought a renewed focus on South Gippsland Shire Council's long-term financial sustainability. Rate capping continues to restrict Council's ability to raise revenue above the rate cap unless an application is made to the Essential Services Commission for a variation. Maintaining service delivery levels and investing in community assets remain key priorities for Council.



South Gippsland Shire Council provides a wide range of services to the community, often for a fee or charge. The nature of these fees and charges generally depends on whether they relate to statutory or discretionary services. Some of these, such as statutory planning fees are set by Victorian Government statute and are commonly known as regulatory fees. In these cases, South Gippsland Shire Council usually have no control over service pricing. However, in relation to other services, Council has the ability to set a fee or charge and will set that fee based on the principles outlined in this Revenue and Rating Plan.

South Gippsland Shire Council revenue can also be adversely affected by changes to funding from other levels of government. Some grants are tied to the delivery of Council services, whilst many are tied directly to the delivery of new community assets, such as roads or sports pavilions. It is important for Council to be clear about what grants it intends to apply for, and the obligations that grants create in the delivery of services or infrastructure.

## 2.1 Community Engagement

Deliberative community engagement is not prescribed for a Revenue and Rating Plan in either the *Local Government Act 2020* or the *Local Government (Planning and Reporting) Regulations 2020*. However, community engagement was undertaken in accordance with South Gippsland Shire Council's *Community Engagement Strategy 2020 to 2024*.

The Revenue and Rating Plan outlines South Gippsland Shire Council's decision-making process on how revenues are calculated and collected. The following public consultation process took place to ensure consideration and feedback from relevant stakeholders.



## Legislative Framework

# 3

### 3.1 Local Government Act 2020

The *Local Government Act 2020* empowers councils to declare general rates, municipal charges, service rates and charges, and special rates and charges. The following sections of the *Local Government Act 2020* support the legislative framework that is applicable for the Revenue and Rating Plan.

#### **Section 9 – Overarching Governance Principles**

A Council is required to give effect to the following overarching governance principles:

- Priority is to be given to achieving the best outcomes for the municipal community, including future generations.
- The economic, social and environmental sustainability of the municipal district is to be promoted.
- The municipal community is engaged in strategic planning and strategic decision-making.
- The ongoing financial viability of the Council is to be ensured. In giving effect to the overarching governance principles.

#### **Section 94 – The Budget**

A Council is required to adopt a Budget by 30 June each year that includes:

- The total amount that the Council intends to raise by rates and charges.
- A statement as to whether the rates will be raised by the application of a uniform rate or a differential rate.
- A description of any fixed component of the rates, if applicable.
- If the Council proposes to declare a uniform rate, the matters specified in Section 160 of the *Local Government Act 1989*.
- If the Council proposes to declare a differential rate for any land, the matters specified in Section 161(2) of the *Local Government Act 1989*.

A Council must ensure that, if applicable, the Budget also contains a statement:

- That the Council intends to apply for a special order to increase the Council's average rate cap for the financial year or any other financial year; or
- That the Council has made an application to the Essential Services Commission (ESC) for a special order and is waiting for the outcome of the application; or
- That a special order has been made in respect of the Council and specifying the average rate cap that applies for the financial year, or any other financial year.

### **Section 101 – Financial Management Principles**

A Council is required to take into account the financial management principles that include:

- Revenue, expenses, assets, liabilities, investments and financial transactions must be managed in accordance with a Council's financial policies and strategic plans.
- Financial policies and strategic plans, including the Revenue and Rating Plan, must seek to provide stability and predictability in the financial impact on the municipal community.

### **3.2 Local Government Act 1989**

The *Local Government Act 1989* continues to be the authority for rating purposes. The legislative framework set out in the *Local Government Act 1989* determines South Gippsland Shire Council's ability to develop a rating system. The framework provides significant flexibility for Council to tailor a system that suits its needs.

Section 155 of the *Local Government Act 1989* provides that a council may declare the following rates and charges on rateable land:

- General Rates under Section 158.
- Municipal Charges under Section 159.
- Service Rates and Charges under Section 162.
- Special Rates and Charges under Section 163.

The recommended strategy in relation to service rates and charges and special rates and charges are discussed later in this document.

In raising rates, South Gippsland Shire Council is required to primarily use the valuation of the rateable property to levy rates. Section 157(1) of the *Local Government Act 1989* provides Council with the following three options in terms of which valuation base to apply:

- Site valuation.
- Capital Improved Valuation (CIV) – as applied by South Gippsland Shire Council.
- Net Annual Value (NAV).

This Revenue and Rating Plan outlines the principles and strategic framework that South Gippsland Shire Council will utilise in calculating and distributing the rating burden to property owners, however, the quantum of rate revenue and rating differential amounts will be determined in the annual South Gippsland Shire Council Budget.

### 3.3 Rating Framework

The legislative provisions that outline rates and charges are still contained in the *Local Government Act 1989* pending transition to the *Local Government Act 2020*. The selection of rating philosophies and the choice between the limited rating options available under the Local Government Act is a difficult one for all councils, and it is most likely that a perfect approach is almost impossible to achieve in any local government environment.

The purpose of this Plan is therefore to consider what rating options are available to South Gippsland Shire Council under the *Local Government Act 1989* and how Council's choices in applying these options contribute towards meeting an equitable Revenue and Rating Plan. South Gippsland Shire Council can have influence over a limited range of options available in the legislation and include the following:

1. The choice of valuation base to be utilised (of the three available choices under the Local Government Act).
2. Uniform versus differential rating for various classes of property.
3. What is the most equitable level of differential rating across the property classes.
4. Consideration of the application of a fixed service charge for waste collection and municipal administration.
5. The application of rates and charges.
6. Other levies applied under the Local Government Act.

It is important to note that the focus of this Plan is different to that of the Long Term Financial Plan and Annual Budget. In these latter documents, the key concern is the quantum of rates required to be raised for South Gippsland Shire Council to deliver the services and capital expenditure required. In this Plan, the focus instead is on how the obligation to pay this quantum will be equitably distributed amongst Council's ratepayers.

Rates are property taxes that allow South Gippsland Shire Council to raise revenue to fund essential public services and major initiatives to benefit the municipal population. Importantly, it is a taxation system that includes flexibility for councils to utilise different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers. Rates and charges are an important source of revenue, accounting for 55 per cent of operating revenue received by Council. The collection of rates is an important factor in funding South Gippsland Shire Council services.

Planning for future rate increases is therefore an essential component of the long-term financial planning process and plays a significant role in funding both additional service delivery and the increasing costs related to providing Council services.

South Gippsland Shire Council is aware of the balance between rate revenue (as an important income source) and community sensitivity to rate increases. With the introduction of the Victorian Government's Fair Go Rates System, all rate increases are capped to a rate declared by the Minister for Local Government, which is announced in December for the following financial year.

### 3.4 Taxation Principles

The Victorian Government's *Local Government Better Practice Guide: Revenue and Rating Strategy 2014* states that when developing a Rating Strategy, in particular with reference to differential rates, the Council should give consideration to the following key good practice taxation principles:

- Wealth Tax.
- Equity.
- Efficiency.
- Simplicity.
- Benefit.
- Capacity to Pay.
- Diversity.

#### **Wealth Tax**

This principle implies that the rates paid are dependent upon the value of a ratepayer's real property and have no correlation to the individual ratepayer's consumption of services or the perceived benefits derived by individual ratepayers from the expenditures funded from rates.

#### **Equity**

Horizontal equity – ratepayers in similar situations should pay similar amounts of rates (ensured mainly by accurate property valuations, undertaken in a consistent manner, their classification into homogeneous property classes and the right of appeal against valuation).

Vertical equity – those who are better off should pay more rates than those worse off (the rationale applies for the use of progressive and proportional income taxation. It implies a 'relativity' dimension to the fairness of the tax burden).

**Efficiency**

Economic efficiency is measured by the extent to which production and consumption decisions by people are affected by rates.

**Simplicity**

How easily a rates system can be understood by ratepayers and the practicality and ease of administration.

**Benefit**

The extent to which there is a nexus between consumption / benefit and the rate burden.

**Capacity to Pay**

The capacity of ratepayers or groups of ratepayers to pay rates.

**Diversity**

The capacity of ratepayers within a group to pay rates.

The rating challenge for South Gippsland Shire Council therefore is to determine the appropriate balance of competing considerations.

**3.5 Rate Capping**

The Fair Go Rates System sets out the maximum amount councils may increase rates in a year.

The cap applies to both general rates and municipal charges, and is calculated on the basis of Council's average rates and charges.

From the 2019 year, general revaluations of all properties have been undertaken on an annual basis. As a result, the actual rate increase for an individual rateable property may differ from the rate cap percentage due to changes in its valuation. Where the change in an individual property valuation is higher than the average for all rateable properties, the rate increase for that property may be greater than the cap. Where the change in the property valuation is lower than the average for all properties, the rate increase may be lower than the cap.



## Rates and Charges

# 4

### 4.1 Rates and Charges Revenue Principles

Rates and charges are property taxes that allow councils to raise revenue to fund essential public services to cater to their municipal population. Importantly, it is a taxation system that includes flexibility for councils to use different tools in its rating structure to accommodate issues of equity and to ensure fairness in rating for all ratepayers.

Property rates as an overall source of revenue will:

- Be reviewed annually;
- Not change dramatically from one year to the next; and
- Be sufficient to fund current expenditure commitments and deliverables outlined in the Council Plan, Long Term Financial Plan and Asset Plan.

Differential rating should be applied as equitably as is practical, and comply with the Ministerial Guidelines for Differential Rating 2013.

### 4.2 Valuation Method

Under Section 157 of the *Local Government Act 1989*, Council may use the Site Value, Net Annual Value or Capital Improved Value system of valuation. For the purposes of calculating the Site Value, Net Annual Value or Capital Improved Value of rateable land, a Council must use the current valuations made in respect of the land under the *Valuation of Land Act 1960*.

#### Policy

South Gippsland Shire Council uses the Capital Improved Value system of valuation. Capital Improved Value is the most commonly used valuation base by local government with over 90 per cent of Victorian councils applying this methodology. Based on the value of both land and all improvements on the land, it is generally easily understood by ratepayers as it equates to the market value of the property.

Section 161 of the *Local Government Act 1989* provides that a Council may raise any general rates by the application of a differential rate if:

- It uses the Capital Improved Value system of valuing land; and
- It considers that a differential rate will contribute to the equitable and efficient carrying out of its functions.

Where a Council does not use Capital Improved Value, it may only apply limited differential rates in relation to farm land, urban farm land or residential use land.

## 4.3 Impact of Revaluations

The purpose of this section is to provide an overview of the rate revaluation and supplementary valuation processes.

### Key Points:

- Property revaluations are undertaken annually and do not generate extra revenue for South Gippsland Shire Council. Valuations can, however, have a significant impact on the rates that individual properties are allocated, as the total rates pool is redistributed based on the updated property values.
- Valuations are undertaken as at 1 January each year and will be in effect for the rates levied from 1 July for a period of one year.
- Ratepayers can object to their property valuation.

### 4.3.1 Property Valuations

The *Valuation of Land Act 1960* is the principle piece of legislation in determining property valuations. Under the Valuation of Land Act, the Victorian Valuer-General conducts property valuations on an annual basis. South Gippsland Shire Council applies a Capital Improved Value to all properties within the municipality to take into account the full development value of the property. This basis of valuation considers the total market value of the land, including buildings and other improvements.

The value of land is always derived by the principle of valuing land for its highest and best use at the relevant time of valuation.

South Gippsland Shire Council needs to be mindful of the impacts of revaluations on the various property types in implementing the differential rating strategy outlined in the previous section to ensure that rises and falls in Council rates remain affordable and that rating 'shocks' are mitigated to some degree.

### 4.3.2 No Windfall Gain

There is a common misconception that if a property's valuation rises, then Council receives and 'windfall gain' with additional income. This is not so, as the revaluation process results in a redistribution of the rate levied across all properties in the municipality. Any increase to total valuations of the municipality is offset by a reduction to the rate-in-the-dollar used to calculate the rate for each property. Rates collected by South Gippsland Shire Council are capped at an annual increase rate as set out by the Minister for Local Government.

### 4.3.3 How This Affects Rates

The general revaluation process enables South Gippsland Shire Council to re-apportion the rate income across the municipality in accordance with movements in property value. Properties which have increased in value by more than the average will receive a rate increase less than the headline rate.

### 4.3.4 Supplementary Valuations

Supplementary valuations are carried out for a variety of reasons including rezoning, subdivisions, amalgamations, renovations, new constructions, extensions, occupancy changes and corrections. The Victorian Valuer-General is tasked with undertaking supplementary valuations and advises Council on a monthly basis of valuation and Australian Valuation Property Classification Code (AVPCC) changes.

Supplementary valuations bring the value of the affected property into line with the general valuation of other properties within the municipality. Objections to supplementary valuations can be lodged in accordance with Part Three of the *Valuation of Land Act 1960*. Any objections must be lodged with Council within two months of the issue of the supplementary rates notice.

### 4.3.5 Objections to Property Valuations

Part Three of the *Valuation of Land Act 1960* provides that a property owner may lodge an objection against the valuation of a property or the Australian Valuation Property Classification Code (AVPCC) within two months of the issue of the original or amended (supplementary) Rates and Valuation Charges Notice (Rates Notice), or within four months if the notice was not originally issued to the occupier of the land.

A property owner must lodge their objection to the valuation or the Australian Valuation Property Classification Code in writing to South Gippsland Shire Council. Property owners also have the ability to object to the site valuations on receipt of their Land Tax Assessment. Property owners can appeal their land valuation within two months of receipt of their Council Rate Notice (via Council) or within two months of receipt of their Land Tax Assessment (via the State Revenue Office).

## 4.4 Differential Rates

Differential rating allows South Gippsland Shire Council to shift part of the rates levied from some groups of ratepayers to others, through different 'rates in the dollar' for each class of property.

Under the *Local Government Act 1989* (Section 161), South Gippsland Shire Council is entitled to apply differential rates, provided it uses Capital Improved Value as its base for rating. The maximum differential allowed is no more than four times the lowest differential. The regulations relating to differential rates is outlined below.

1. A Council may raise any general rates in the application of a differential rate, if Council considers that the differential rate will contribute to the equitable and efficient carrying out of its functions.
2. If a Council declares a differential rate for any land, the Council must:
  - a) Specify the objectives of the differential rate, which must be consistent with the equitable and efficient carrying out of the Council's functions and must include the following:
    - i) A definition of the types of classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate.
    - ii) An identification of the type of classes which are subject to the rate in respect of the uses, geographic location (other than location on the basis of whether or not the land is within a specific ward in Council's district).
  - b) Specify the characteristics of the land, which are the criteria for declaring the differential rate.

South Gippsland Shire Council must have regard to any Ministerial Guidelines before declaring a differential rate for any land. The Minister issued Guidelines in April 2013. These Guidelines attempt to spell out clearly what types and classes of land may be considered for differentials, and also those that are not appropriate or need to be 'carefully considered'. The highest differential rate must be no more than four times the lowest differential rate.

### **Policy**

South Gippsland Shire Council applies rating differentials based on the purpose for which the property is used. This distinction is based on the concept that different property categories should pay a fair and equitable contribution, taking into account the benefits those properties derive from the local community.

South Gippsland Shire Council's rating structure comprises differential rates that are structured in accordance with the requirements of Section 161 of the *Local Government Act 1989*, and the *Ministerial Guidelines for Differential Rating 2013*. Council believes each differential rate will contribute to the equitable and efficient carrying out of Council's functions. Details of the definitions and objectives of each differential rate, the classes of land that are subject to each differential rate, and the uses of each differential rate are set in the Annual Budget.

The formula for calculating General Rates, excluding any additional charges, arrears or additional supplementary rates is:

**Property Valuation** (Capital Improved Value) **x Rate in the Dollar** (Differential Rate Type)

The 'Rate in the Dollar' for each rating differential category is included in South Gippsland Shire Council's Annual Budget.

South Gippsland Shire Council utilises the Australian Valuation Property Classification Codes (AVPCC) to assist in informing a property's rating classification. Each property is assigned a code by the Valuer based upon their knowledge of the property. A ratepayer has the right to object to a classification code if they feel the current code is not applicable or no longer applicable.

#### 4.5 Cultural and Recreational Lands Act Properties

The *Cultural and Recreational Lands Act 1963* requires South Gippsland Shire Council to undertake a separate process for the purpose of setting an applicable charge 'in lieu of rates' for eligible properties.

South Gippsland Shire Council can determine an applicable charge payable by all Cultural and Recreational Land Act properties after considering the services they receive from Council and the benefit the properties (e.g. sporting clubs) provide to the community.

#### Legislation

Cultural and Recreational Land is any land that has the characteristics of 'recreational lands' as defined by Section 2 of the *Cultural and Recreational Lands Act 1963*. This includes:

- a) *Lands which are –*
  - i) *Vested in or occupied by any body corporate or unincorporate which exists for the purpose of providing or promoting cultural or sporting recreational or similar facilities or objectives and which applies its profits in promoting its objectives and prohibits the payment of any dividend or amount to its members; and*
  - ii) *Used for outdoor sporting recreational or cultural purposes or similar outdoor activities; or*
- b) *Lands which are used primarily as agricultural showgrounds.*

South Gippsland Shire Council is required to consider, in accordance with the Cultural and Recreational Lands Act, an appropriate charge in lieu of rates. The Act refers at Section 4:



### *Rates*

*1) Notwithstanding the provisions of any Act or enactment relating to the making and levying of rates that would otherwise be payable to the municipal council in respect of recreational lands there shall be paid to the municipal council as rates in each year such amount as the municipal council thinks reasonable having regard to the services provided by the municipal council in relation to such lands and having regard to the benefit to the community derived from such lands.*

The objective of cultural and recreational land is to encourage the outdoor sporting, recreational and cultural pursuits.

### **Policy**

Pursuant to the *Cultural and Recreational Lands Act 1963* Section 4, there are two elements that South Gippsland Shire Council has considered in order to set a Cultural and Recreational Lands Act 'in lieu of rates' charge.

#### **Element One: The amount of the Levy '*having regard to the services provided by the municipal council*'**

This refers to the services that South Gippsland Shire Council provides to Cultural and Recreational Lands Act properties. Council has deemed these services to include all available Council services with the exception of services that are levied separately, including waste collection.

This equates to 100 per cent of total South Gippsland Shire Council expenditure being applicable to the land.

#### **Element Two: The amount of '*benefit to the community derived from such lands*'**

Community benefit provided by Cultural and Recreational Lands Act properties may include:

- Sporting programs.
- Cultural promotion.
- Social interaction.
- Environmental benefits.
- Community development.
- Meeting places.

The Cultural and Recreational Lands Act charges are calculated by applying the above two elements on the basis that each Cultural and Recreational Lands Act property are charged for their services provided to the land, having made suitable allowance for the community benefit each provides.

Each Cultural and Recreational Lands Act property is charged 50 per cent of the rates that would have been payable had they been rated under the *Local Government Act 1989*:

- **Element One:** Properties are deemed to receive all services that are currently available to rateable properties. Therefore, Cultural and Recreational Lands Act properties are deemed to pay 100 per cent of the general rate before consideration of community benefit.
- **Element Two:** Properties are afforded a 50 per cent reduction to the amount payable applied to each property (Element One) after consideration by South Gippsland Shire Council of a suitable allowance for the community benefit that each provides.

The resultant Cultural and Recreational Lands Act charge is therefore calculated by a 50 per cent reduction to 100 per cent, that equals 50 per cent of the general rate.

The list of Cultural and Recreational Lands Act properties and the resultant 'in lieu of rates' levied is included in the Annual Budget.

## 4.6 Other Types of Charges

### 4.6.1 Service Rates and Charges

Section 162 of the *Local Government Act 1989* provides South Gippsland Shire Council with the opportunity to raise service rates and charges for any of the following services:

- a) The provision of a water supply
- b) The collection and disposal of refuse.
- c) The provision of sewage services.
- d) Any other prescribed service.

### Policy

South Gippsland Shire Council applies a service charge for the collection and disposal of refuse on properties that fall within the collection area, and providing waste services for the municipality (street litter bins). South Gippsland Shire Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of the waste services, including providing for the cost of rehabilitation of Council's landfill once it reaches the end of its useful life.

It is recommended that South Gippsland Shire Council retain the existing waste service charge. Should Council elect not to have a waste service charge, this same amount would be required to be raised by way of an increased general rate – meaning that residents in higher-valued properties would substantially pay for the waste service of lower-valued properties.

Whilst this same principle applies for rates in general, the mix of having a single fixed charge combined with valuation driven rates for the remainder of the rate invoice provides a balanced and equitable outcome.

#### 4.6.2 Municipal Charge

##### Legislation

Pursuant to Section 158 of the *Local Government Act 1989*, a Council may declare a municipal charge to cover some of the administrative costs of Council. The legislation is not definitive on what comprises administrative costs and does not require Council to specify what is covered by the charge.

The application of a municipal charge represents a choice to raise a portion of the rates by a flat fee for all properties, rather than sole use of the Capital Improved Value valuation method.

Under the *Local Government Act 1989*, a Council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the combined sum total of the Council's total revenue from the municipal charge and the revenue from general rates (total rates).

The municipal charge applies equally to all properties and is based upon the recovery of a fixed cost of providing administrative services irrespective of valuation. The same contribution amount per assessment to cover a portion of South Gippsland Shire Council's administrative costs can be seen as an equitable method of recovering these costs.

The argument against a municipal charge is that this charge is regressive in nature and would result in lower-valued properties paying higher overall rates and charges that they do at present. The equity objective in levying rates against property values is lost in a municipal charge as it is levied uniformly across all assessments.

##### Policy

South Gippsland Shire Council does not levy a municipal charge due to its regressive nature, in that it impacts lower-valued properties which have a lesser capacity to pay.

#### 4.6.3 Special Rates and Charges

The *Local Government Act 1989* recognises that councils need help to provide improved infrastructure for their local communities. Legislation allows councils to pass on the cost of capital infrastructure to the owner of a property that generally receives a unique benefit from the construction works.

The purposes for which special rates and charges may be used include road construction, kerb and channelling, footpath provision, drainage and other capital improvement projects.

The special rates or charges may be declared on the basis of any criteria specified by South Gippsland Shire Council in the rate (Section 163(2)). In accordance with Section 163(3), Council must specify:

- a) The wards, groups, uses or areas for which the special rate or charge is declared;
- b) The land in relation to which the special rate or charge is declared;
- c) The manner in which the special rate or charge will be assessed and levied; and
- d) Details of the period for which the special rate or charge remains in force.

There are detailed procedural requirements that South Gippsland Shire Council needs to follow to introduce a special rate or charge, including how Council can apply funds derived from this source.

Section 185 of the *Local Government Act 1989* provides appeal rights to the Victorian Civil and Administrative Tribunal in relation to the imposition of a special rate or charge. The Tribunal has wide powers, which could affect the viability of the special rate or charge. It can set the rate or charge completely aside if it is satisfied that certain criteria are met. South Gippsland Shire Council should be particularly mindful of the issue of proving that special benefit exists to those that are being levied the rate or charge.

In summary, differential rates are much simpler to introduce and less subject to challenge. There may be instances however where a special charge is desirable, if raising the levy by use of the Capital Improved Value is not equitable.

### Policy

South Gippsland Shire Council applies special rates and charges in instances that fit the following circumstances:

- Funding narrowly defined capital projects (e.g. Streetscape works, private road sealing), where special benefit can be shown to exist to a grouping of property owners.
- Raising funds for a dedicated purpose where the use of Capital Improved Value is not the most equitable method of calculating property owner contributions.

In circumstances outside of the above two scenarios, South Gippsland Shire Council will use differential rating to achieve its objectives.

#### 4.6.4 Victorian Government Charges

South Gippsland Shire Council is required to collect charges on behalf of the Victorian Government. These charges will be separated clearly from Council charges on the rates notice.

Charges include the Landfill Levy and an Emergency Services Volunteer Fund (ESVF) Levy, explained further in Section 5.6.

These levies are not included in the rate cap and increases are at the discretion of the Victorian Government.

## Collection and Administration of Rates and Charges

# 5

The purpose of this section is to outline the rate payment options, processes and support provided to ratepayers facing financial hardship.

### 5.1 Rate Payment Options

Pursuant to Section 167 of the *Local Government Act 1989*, South Gippsland Shire Council must allow rates and charges to be paid in four instalments. Council may also allow rates and charges to be paid in a lump sum.

#### Policy

In accordance with Section 167(1) of the *Local Government Act 1989*, ratepayers have the option of paying rates and charges by way of four instalments. Payments are due on the prescribed dates below:

- **First instalment:** 30 September.
- **Second instalment:** 30 November.
- **Third instalment:** 28 February.
- **Fourth instalment:** 31 May.

Alternatively, payment can be made annually, due on 15 February, or via a nine-month instalment plan.

South Gippsland Shire Council offers a range of payment options, including:

- In-person at Council offices (cheques, money orders, EFTPOS, credit/debit cards and cash).
- Online via Council's website.
- Online via Forms Express eNotices payment portal.
- PostBillPay.
- By mail (cheques and money orders only).
- BPay.
- Australia Post (over the counter or over the phone via credit card).



## 5.2 Interest on Arrears and Overdue Rates

Interest may be charged on all overdue rates in accordance with Section 172 of the *Local Government Act 1989*. The interest rate applied is fixed under Section 2 of the *Penalty Interest Rates Act 1983*, which is determined by the Minister and published by notice in the Government Gazette.

## 5.3 Debt Recovery

South Gippsland Shire Council makes every effort to contact ratepayers at their correct address, but it is the ratepayers' responsibility to properly advise Council of their contact details. The *Local Government Act 2020* Section 122 requires a person who acquires any land in a municipal district to give an acquisition notice to the Chief Executive Officer of the Council of the municipal district in which the land is located, in a prescribed form containing prescribed particulars of the *Local Government (Land Information) Regulations 2021* Section 7.

In the event that an account becomes overdue, South Gippsland Shire Council will issue an overdue reminder notice which will include accrued penalty interest. If the account remains unpaid, Council may take legal action without further notice to recover the overdue amount. All fees and court costs incurred will be recoverable from the ratepayer.

If an amount payable by way of rates in respect to land has been in arrears for three years or more, South Gippsland Shire Council may take action to sell the property in accordance with the *Local Government Act 1989* Section 181.

## 5.4 Rebates and Exemptions

A rebate is a mechanism through which a targeted group receives a discount or concession to achieve certain objectives. Essentially rebates are funded through the general rate pool. More specifically, the amount required to fund the rebate is calculated and incorporated into the total rates and charges requirement. For transparency, the amount of any rebate or concession funded by ratepayers should be declared on an annual basis.

South Gippsland Shire Council may grant rebates or concessions in accordance with the *Local Government Act 1989* to assist the proper development of the municipal district, to preserve, maintain and restore historical, environmental, architectural or scientific buildings or places of interest important within and to the municipality, or to generally assist the proper development of all or part of the municipal district. Generally, conditions or undertakings are required and if not met, require the rebate or concession to be repaid in part or in full, as the case may be.

#### 5.4.1 Pensioner Rebates

Holders of a Centrelink, Veteran Affairs Pension Concession Card or a Veteran Affairs Gold Card which stipulates Totally and Permanently Incapacitated (TPI) or War Widow may claim a rebate on their sole or principal place of residence. Upon initial application, ongoing eligibility is maintained, unless rejected by Centrelink or the Department of Veteran Affairs during the annual verification procedure. Upon confirmation of an eligible pensioner concession status, the pensioner rebate is deducted from the rate account before payment is required by the ratepayer.

With regards to new applicants, after being granted a Pensioner Concession Card, pensioners can then apply for the rebate at any time throughout the rating year. Retrospective claims up to a maximum of one previous financial year can be approved by South Gippsland Shire Council on verification of eligibility criteria. For periods prior to this, claims may be approved by the relevant government department.

#### 5.4.2 Exemptions

South Gippsland Shire Council provides some rate exemptions (i.e. non-rateable properties) under provisions contained in Section 154(1) and (2) of the *Local Government Act 1989*. Exceptions include land owned by the government, land used for public or municipal purposes, land used for charitable purpose (does not include retail sale of goods or business for profit), the residence of a practicing Minister of Religion, Mining and Forestry Land, and defined Service Clubs.

### 5.5 Rates and Charges Financial Hardship Policy

Sections 170, 171 and 171A of the *Local Government Act 1989* give South Gippsland Shire Council the power to defer and/or waive in whole or part, the payment of rates and charges if Council determines the enforcement of the requirement to pay would cause hardship to the ratepayer.

Whilst South Gippsland Shire Council must consider its overall revenue requirements from a strategic perspective taking into account the needs of the community as a whole, it is important that Council has a further mechanism to consider the needs of individuals who are suffering financial hardship.

The purpose of the *Rates and Charges Hardship Policy (C53)* is to provide South Gippsland Shire Council with a policy framework to provide rate relief to individuals who need assistance. Under the *Local Government Act 1989*, Council may defer a whole or part of any rate, charge or interest if a person is suffering financial hardship. The *Local Government Act* goes on to say that Council may waive, in whole or part, any payment due on the grounds

of hardship. The difference between a deferral and a waiver is that a deferral suspends payment for a period of time, whereas a waiver permanently exempts payment of the fee or charge under discussion. South Gippsland Shire Council will not waive rates, municipal charges or services charges, but will consider applications to waive or inhibit interest and/or legal charges.

Ratepayers seeking to apply for such provision will be required to submit an application form, which is available at the South Gippsland Shire Council offices, on the Council website or posted upon request.

### 5.6 Emergency Services and Volunteers Fund

The Fire Services Property Levy will be renamed the Emergency Services and Volunteers Fund effective from 1 July 2025. The new levy is expanded to fund the State Emergency Service, Triple Zero Victoria, the State Control Centre, Forest Fire Management Victoria and Emergency Recovery Victoria.

The *Fire Service Property Levy Act 2012* requires the Fire Services Property Levy to be collected from ratepayers. Previously this was collected through building and property insurance premiums. The Fire Services Property Levy helps fund the services provided by the Metropolitan Fire Brigade and Country Fire Authority, and all levies collected by Council are passed through to the Victorian Government.

The Fire Services Property Levy is based on two components, a fixed charge and a variable charge, which is linked to the Capital Improved Value of the property. This Levy is not included in the rate cap and increases in the Levy are at the discretion of the Victorian Government.

## Fees and Charges

# 6

### 6.1 Pricing Policy

The following pricing principles provide guidance for South Gippsland Shire Council's approach in setting appropriate levels of fees, fines and charges, taking into account community benefit, user groups and Community (Council) Plan objectives. This policy applies to all fees and charges that are listed in the Fees and Charges Schedule, which is published in the Annual Budget.

This policy seeks to ensure that the following key objectives are met:

- **Efficiency** – the fees are simple to understand and administer.
- **Equity** – the fees are fairly applied across a range of users and consider users' capability to pay.
- **Effectiveness** – the fees provide appropriate signals to users, value for money and ensure that everyone contributes appropriately to the delivery of services.
- **Transparency** – the method of determining pricing is consistent.

#### 6.1.1 Pricing Options

The first step is to consider whether the fee is statutory in nature (in which case South Gippsland Shire Council has no discretion over the fee setting) or whether the fee and fee level is resolved by Council.

Where the fee is a South Gippsland Shire Council discretionary fee, Council then needs to primarily determine the relationship between the fee levels and the associated expenditure with which the fee is related to.

The options available to South Gippsland Shire Council are to either:

- Set the fee at a level that exceeds related costs therefore creating a revenue flow for Council that assists in offsetting funds required from rates; or
- Set the fee at a level that results in full cost recovery, therefore making the respective service revenue neutral for Council; or
- Set the fee at a subsidised level where Council rate funding (and/or grants) is required for the service.

In providing services to the community, South Gippsland Shire Council determines the extent of cost recovery for particular services consistent with the level of both individual and collective benefit that the services provided are in-line with the community's expectations.

Services are therefore provided on the basis of one of the following pricing methods:

- Statutory Pricing.
- Market Pricing.
- Incentive Pricing.
- Full Cost Pricing.
- Accessible Pricing (partial / subsidised cost pricing).

### **Statutory Pricing**

Pricing applied for fees and charges are generally advised by the Victorian Government department responsible for the corresponding services or legislation. Generally, councils will have limited discretion in applying these fees.

### **Market Pricing**

Price set above full cost recovery and in-line with benchmarked market prices where the service is considered discretionary and without strong community benefit. Market price often represents full cost recovery plus an allowance for profit.

Market prices will be used when other providers exist in the given market, and South Gippsland Shire Council needs to meet its obligations under the government's Competitive Neutrality Policy. It should be noted that if a market price is lower than Council's full cost price, then the market price would represent Council subsidising that service. If this situation exists, and there are other suppliers existing in the market at the same price, this may mean that Council is not the most efficient supplier in the marketplace. In this situation, Council will consider whether there is a community service obligation and whether Council should be providing this service at all.

### **Incentive Pricing**

Price set above full cost recovery to encourage certain behaviours (e.g. additional cost for late health premises registration).

### **Full Cost Pricing**

Priced to ensure South Gippsland Shire Council recovers all direct and indirect overhead costs of a service. This pricing should be used in particular where a service provided by Council benefits individual customers specifically, rather than the community as a whole. In principle, fees and charges should be set at a level that recovers the full cost of providing the services unless there is an overriding policy or imperative in favour of subsidisation.



### Accessible Pricing (Partial / Subsidised Cost Pricing)

The price is set between full subsidy (no charge) and full cost recovery based on the level of community benefit and accessibility of the service (e.g. recreation facilities). Accessible pricing applies where South Gippsland Shire Council subsidises a service by not passing the full cost of that service onto the customer. Subsidies may range from full subsidies (i.e. Council provides the service free-of-charge) to partial subsidies, where Council provides the service to the user with a discount. The subsidy can be funded from Council's rate revenue or other sources such as Australian and Victorian Government funding programs. Full Council subsidy pricing and partial cost pricing should be based on knowledge of the full cost of providing a service.

South Gippsland Shire Council considers the following criteria when determining the level of subsidy applied to fees and charges.

1. Is the service designed as a benefit to the community (public good)?
2. Is the service private in nature but has public benefits?
3. Is there a need for the service?
4. Can the community pay for the service?
5. What is the nature of the service?

### 6.1.2 National Competition Policy (Australian Government) and Competitive Neutrality Policy (Victorian Government)

South Gippsland Shire Council's policy framework is to be assessed in the context of both the Australian Government and Victorian Government guidance material regarding competitive neutrality. In setting its pricing, Council is required to price services that compete in the open market on a 'level playing field' basis and to be transparent in regards to any decision to depart from a commercial basis for pricing. Competitive neutrality requires that Council's business activities should not enjoy a net competitive advantage over their private sector competitors as a result of public sector ownership. Where there are significant competitors in the marketplace, Council is required to consider and justify any subsidy in the case of significant services which compete with the private sector.

## 6.2 User Fees and Charges

For user charges, fees and fines not regulated by statute, South Gippsland Shire Council considers the following factors in selecting the most appropriate pricing method to meet the objectives for each service.

- Recovery of the service costs in order to deliver the services.
- Balancing individual and community benefit.
- Users' ability to pay.
- Market pricing (the pricing of comparable services offered by other providers).
- Competitive neutrality (where relevant).
- Budget implications.

The reason for the subsidy or return provides guidance in determining the method of pricing to select. The four types of non-statutory pricing are as follows per the pricing policy principles described above:

- Full cost pricing.
- Accessible pricing (partial / subsidised cost pricing).
- Market pricing.
- Incentive pricing.

Examples of user fees and charges include:

- Leisure centre and recreation fees.
- Waste management fees.
- Aged and Health Care service fees.
- Leases and facility hire fees.

The provision of infrastructure and services form a key part of South Gippsland Shire Council's role in supporting the local community. In providing these, Council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability.

As per the Victorian Auditor-General's Office report *Fees and Charges – Cost Recovery by Local Government* recommendations, South Gippsland Shire Council promotes the fair and equitable setting of fee prices by promoting principles such as:

- Both direct and indirect costs to be taken into account when setting prices;
- Accessibility, affordability and efficient delivery of services must be taken into account; and
- Competitive neutrality with commercial providers.

South Gippsland Shire Council prepares a table of fees and charges as part of its Annual Budget each year. Proposed pricing changes are included in this table and are communicated to stakeholders before the Budget is adopted, giving them the chance to review and provide valuable feedback prior to approval.

### 6.3 Statutory Fees and Charges

Statutory fees and charges are those that South Gippsland Shire Council collects under the direction of legislation, or other government directives. The rates used for statutory fees and charges are generally advised by the Victorian Government department responsible for the corresponding services or legislation, and generally councils will have limited discretion in applying these fees.

For statutory fees and fines, South Gippsland Shire Council is required to apply fees set or controlled under statute or funding agreement. These fees may only provide a partial recovery of the cost of providing the service. Examples include Environmental Health and Statutory Planning fees. In addition, there are a range of conditions Council must consider when setting fees for certain purposes, for example under Funding and Service Agreements or Grant Agreements. In these cases, Council must comply with the relevant terms of the agreement, for example there may be an upper limit on the fee Council may charge.

Examples of statutory fees and charges include:

- Planning and subdivision fees.
- Building and inspection fees.
- Infringements and fines.
- Land Information Certificate fees.

## Grants and Contributions

# 7

### 7.1 Government Grants

Grant revenue represents income usually received from other levels of government. Some grants are singular and attached to the delivery of specific projects, whilst others can be of a recurrent nature and may or may not be linked to the delivery of projects.

Grants (operating and capital) represent significant opportunities to South Gippsland Shire Council in supporting the delivery of services to the community, and funding capital works projects. Some Council services have long standing co-funded programs with the Australian and Victorian Governments. Council may use its own funds to leverage higher grant funding and maximise external funding opportunities.

When preparing its Long Term Financial Plan, South Gippsland Shire Council considers its project proposal pipeline, advocacy priorities, upcoming grant program opportunities and co-funding options to determine what grants are sought. Council will only apply for and accept external funding if it is consistent with the Community Vision, aligns to the Council Plan priorities, and in accordance with Council's *External Funding Applications Policy (C97)*.

Attention is also given to any funding matching requirements or administrative overheads. Grant funding is used for the specific purpose it was applied and approved for, and managed in accordance with the requirements of the related Grant Funding Agreement.

Grant assumptions are then detailed in South Gippsland Shire Council's Annual Budget. No project that is reliant on grant funding will proceed until a signed funding agreement is in place.

### 7.2 Contributions

Contributions represent funds received by South Gippsland Shire Council, usually from non-government sources, and are often linked to projects. Contributions can be made to Council in the form of either cash payments or non-cash, in-kind transactions such as asset handover from developers.

Examples of contributions include:

- Monies collected from developers under planning and development agreements.
- Monies collected under developer contribution plans.
- Contributions from user groups towards upgrade of facilities.
- Assets handed over to Council from developers at the completion of a subdivision such as roads, drainage and streetlights.

Contributions should always be linked to a planning or funding agreement. South Gippsland Shire Council will not undertake any work on a contribution-funded project until a signed agreement outlining the contribution details is in place.

Contributions linked to developers can be received well before any South Gippsland Shire Council expenditure occurs. In this situation, the funds will be identified and held separately for the specific works identified in the agreements.



## Other Revenue

# 8

South Gippsland Shire Council earns other sources of revenue from sale of assets, lease and licensing, interest on investments and interest on rate arrears. The amount of revenue earned from these sources fluctuates from year-to-year, such as the level of cash and investments, and outstanding rates and charges balances.

### 8.1 Sale of Assets

Assets will only be considered for disposal where there is no clear South Gippsland Shire Council or community need for that asset in the foreseeable future. All property considered for disposal will undergo an evaluation based on both financial and community benefit factors.

Existing holdings or strategic acquisitions must meet existing needs, new identified needs or adopted strategies. To enhance community benefit opportunities for the alternative use of property (including asset realisation) will be investigated.

Regular reviews of asset holdings will be conducted to identify opportunities for asset realisation and consolidation. Asset management plans, asset usage, the ability for Council to maintain assets, land use planning documents and community benefit will be considerations in such reviews.

### 8.2 Leasing and Licensing

South Gippsland Shire Council provides a range of assets for use by the public, community groups and other organisations to contribute to the achievement of Council's strategic objectives and desired service delivery.

Sources of income may be received from leasing and licensing arrangements managed through South Gippsland Shire Council's *Leasing Policy (C62)*. The Policy applies to all Council-managed assets, including Council-owned, Crown Land (where Council is the appointed Committee of Management) and any other land Council has control over, where an occupancy agreement is to be offered to a community group or other organisation. The Leasing Policy outlines what occupancy agreements are covered.

### 8.3 Interest on Investments

South Gippsland Shire Council receives interest on funds managed as part of its investment portfolio, where funds are held in advance of expenditure, or for special purposes. The investment portfolio is managed per Council's *Treasury Management Policy (C24)*, which seeks to provide maximum returns for ratepayers with consideration of an acceptable risk.

SOUTH GIPPSLAND SHIRE COUNCIL

9 Smith Street (Private Bag 4) Leongatha VIC 3953

Phone: 5662 9200

Email: [council@southgippsland.vic.gov.au](mailto:council@southgippsland.vic.gov.au)

Website: [www.southgippsland.vic.gov.au](http://www.southgippsland.vic.gov.au)

Facebook: [www.facebook.com/southgippslandshirecouncil](https://www.facebook.com/southgippslandshirecouncil)



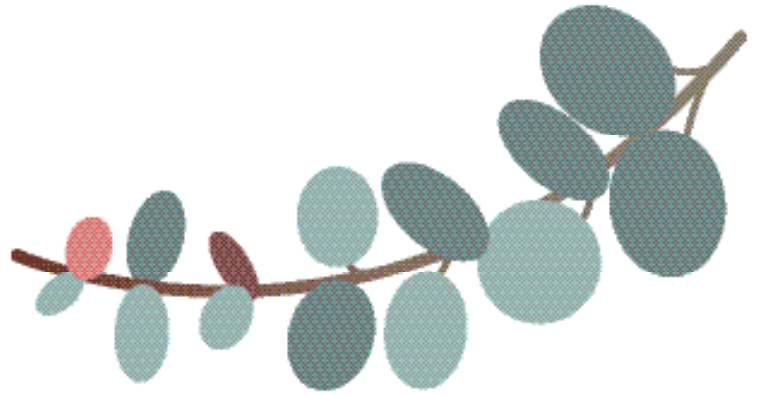
*South Gippsland*  
Shire Council

SOUTH GIPPSLAND SHIRE COUNCIL

# DRAFT Budget 2025/26



*South Gippsland*  
Shire Council



### *Acknowledgement of Country*

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

*eucalyptus, (genus Eucalyptus)*

## Purpose of this document

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



Art Cubes Exhibition

## Contents

Acknowledgement of Country	2
Purpose of this document	3
Message from the Mayor and CEO	4 - 5
Budget Overview	8
Key Dates for Budget Process	11
Link to the Integrated Planning and Reporting Framework	12
Services aligned to Council Plan themes and objectives	14
Council Plan themes, objections and actions	18
Service Performance Outcome Indicators	21
Reconciliation with Operating Result	22
Financial Statements	23
- Statement of Human Resources	29
- Capital Works	43
- Proposals to Lease Council Land	51
- Performance Indicators	52
- Schedule of Fees and Charges	55



## Message from the Mayor and Chief Executive Officers

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

**Cr John Schelling**  
**Allison Jones (Interim CEO)**  
**Tony Peterson (Interim CEO)**  
 South Gippsland Shire Council



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

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

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

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

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

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

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



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

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

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

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

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

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

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



Port Welshpool Long Jetty

## Budget Overview

1

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

## Operating Result

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

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

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

## Property Revaluations and the Rate Rise

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

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

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

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

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

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

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

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

## Budget Key Points

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



## Budget influences (internal and external)

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

### Costs rising higher than income

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

### Challenges Relating to Infrastructure Programs

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



Fish Creek

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

#### **Capital Grant Funding**

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

#### **Cost Shifting**

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

#### **Development Contributions**

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

#### **Financial Assistance Grants**

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

#### **Superannuation**

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

#### **Supplementary Rates**

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

#### **Waste Disposal Costs**

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

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



Leongatha Rail Trail Market

## Key dates for the budget process

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

## Link to the Integrated Planning and Reporting Framework

# 2

### 2.1.1 Legislative planning and accountability framework

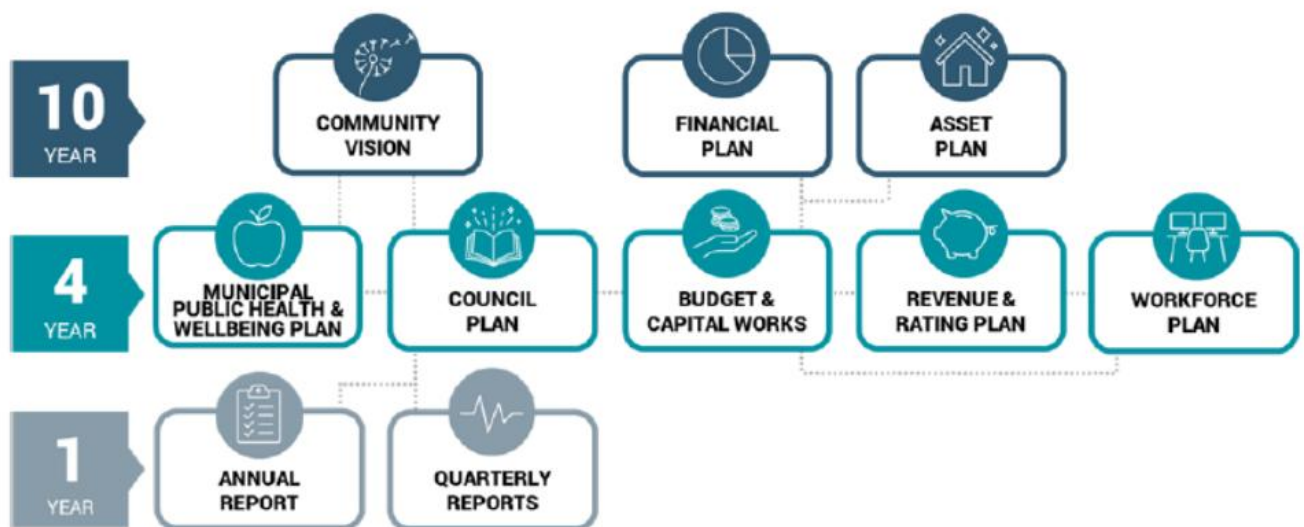
The Integrated Planning and Reporting Framework guides Council in identifying community needs and aspirations over:

- The long-term through the Community Vision and Financial Plan
- The medium-term through the Council Plan, Workforce Plan, and Revenue and Rating Plan; and
- The short-term through the Department Plans and Budget.

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

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

Figure 1. Council's Strategic Planning & Reporting Framework

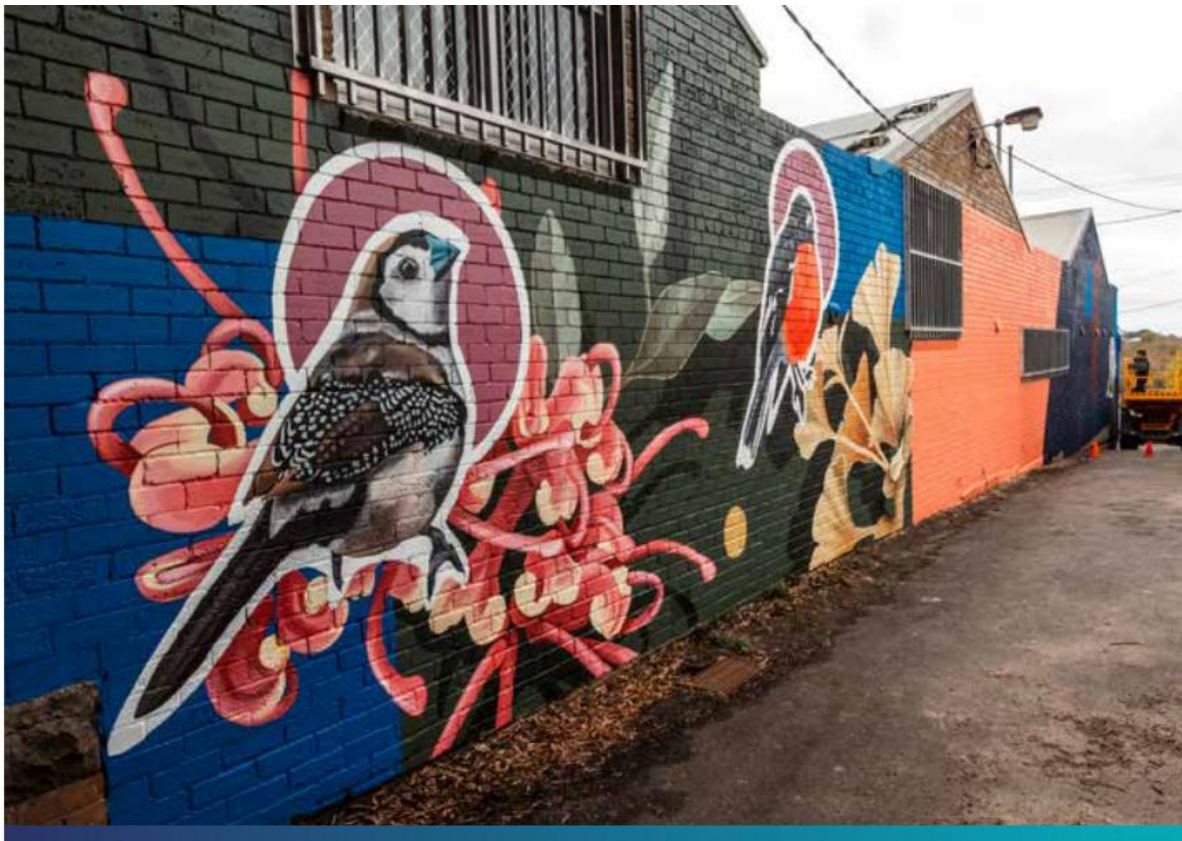




### 2.1.2 Key Planning Considerations

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

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



Korumburra Mural



## Services aligned to Council Plan themes and objectives

# 3

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

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

### COUNCIL PLAN THEMES

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

### CEO Directorate

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

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

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

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



1: Leading with Integrity


2: Developing a Sustainable Future

3: Empowering Communities

## Performance and Innovation

SERVICE	Alignment with Council Plan Themes and Objectives			Net Cost of Service		
	1	2	3	2023/2024 Actual	2024/2025 Forecast	2025/2026 Budget
<b>Performance and Innovation Directorate</b>		Rev		-	-	-
		Exp		2,030	2,042	2,059
		Net Cost		2,030	2,042	2,059

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

<b>Financial Strategy</b>		Rev		(1,751)	(1,169)	(1,271)
		Exp		3,900	3,696	4,252
		Net Cost		2,149	2,527	2,981

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

<b>Digital and Technology</b>		Rev		-	-	-
		Exp		3,520	3,663	3,701
		Net Cost		3,520	3,663	3,701

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

<b>Governance &amp; Integrity</b>		Rev		(116)	(38)	(38)
		Exp		970	1,767	1,387
		Net Cost		854	1,729	1,349

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

<b>People and Culture</b>		Rev		(122)	(180)	(180)
		Exp		2,231	2,270	2,602
		Net Cost		2,109	2,090	2,422

The People & Culture team strive for a safe, healthy and high performing workplace in which our people can grow both personally and professionally. It manages recruitment, workplace relations and industrial relations, gender equity & diversity and inclusion, organisational learning and development, occupational health, safety and wellbeing, human resources and performance management, workers compensation and return to work management and payroll.

**1: Leading with Integrity**

**2: Developing a Sustainable Future**

**3: Empowering Communities**

## Sustainable Infrastructure

SERVICE	Alignment with Council Plan Themes and Objectives			Net Cost of Service			
	1	2	3	2023/2024 Actual	2024/2025 Forecast	2025/2026 Budget	
<b>Sustainable Infrastructure Directorate</b>				Rev	(29)	-	-
				Exp	1,015	324	409
				Net Cost	986	324	409

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

<b>Infrastructure Planning</b>				Rev	(4,043)	(3,869)	(5,004)
				Exp	12,340	13,247	14,052
				Net Cost	8,297	9,378	9,048

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

<b>Infrastructure Delivery</b>				Rev	(334)	(111)	(158)
				Exp	3,860	4,426	4,493
				Net Cost	3,526	4,315	4,335

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

<b>Infrastructure Maintenance</b>				Rev	(2,740)	(3,388)	(3,123)
				Exp	12,638	13,523	11,455
				Net Cost	9,898	10,135	8,332

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

<b>Open Space and Environment</b>				Rev	(246)	(124)	(125)
				Exp	6,278	6,315	6,209
				Net Cost	6,032	6,191	6,084

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

**1: Leading with Integrity**

**2: Developing a Sustainable Future**

**3: Empowering Communities**

## Future Communities

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

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

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

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

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

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

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

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

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

## Council Plan objectives, strategies and actions 2025/26

# 4

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

### THEME 1: Leading with Integrity

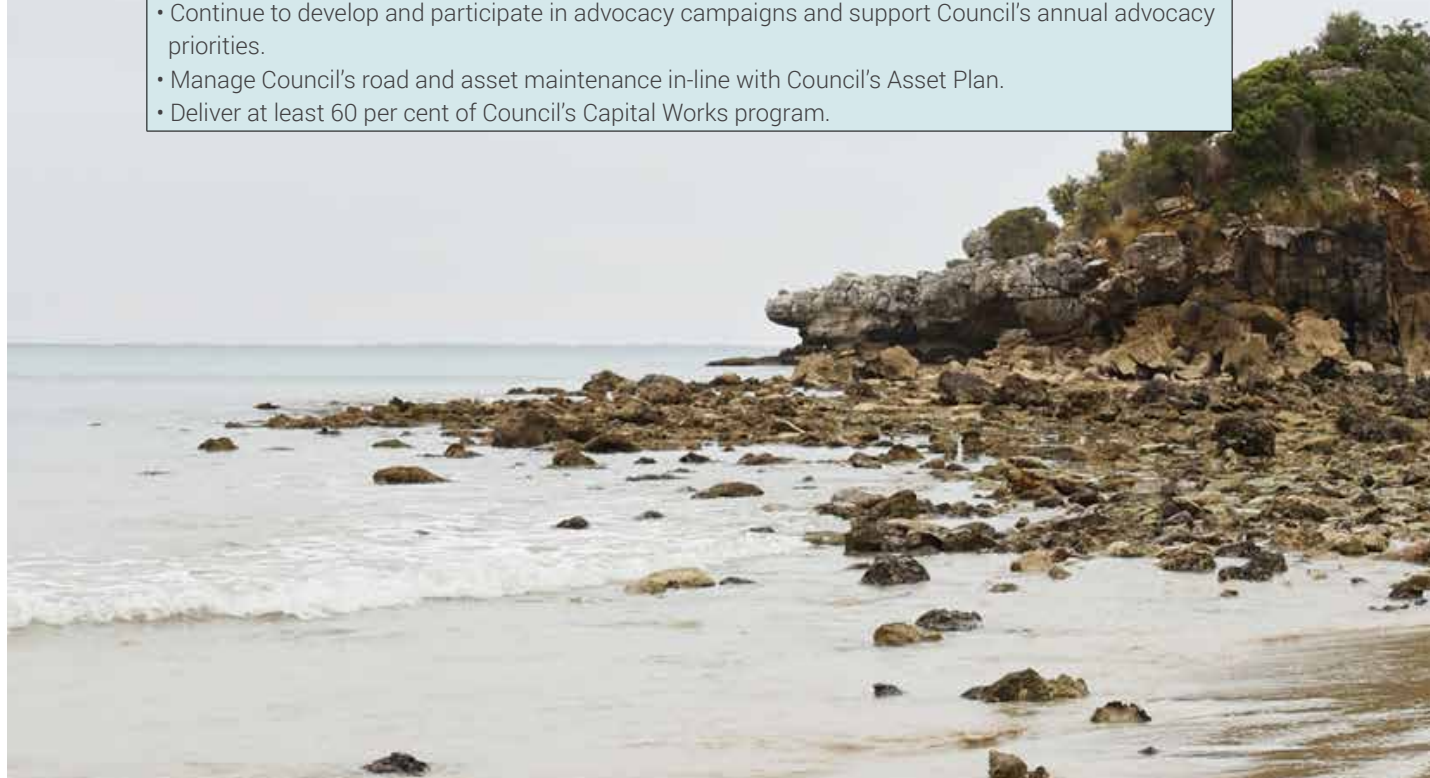
#### Objective: Good Governance and Financial Sustainability

#### Strategies

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

#### Actions

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





## THEME 2: Developing a Sustainable Future

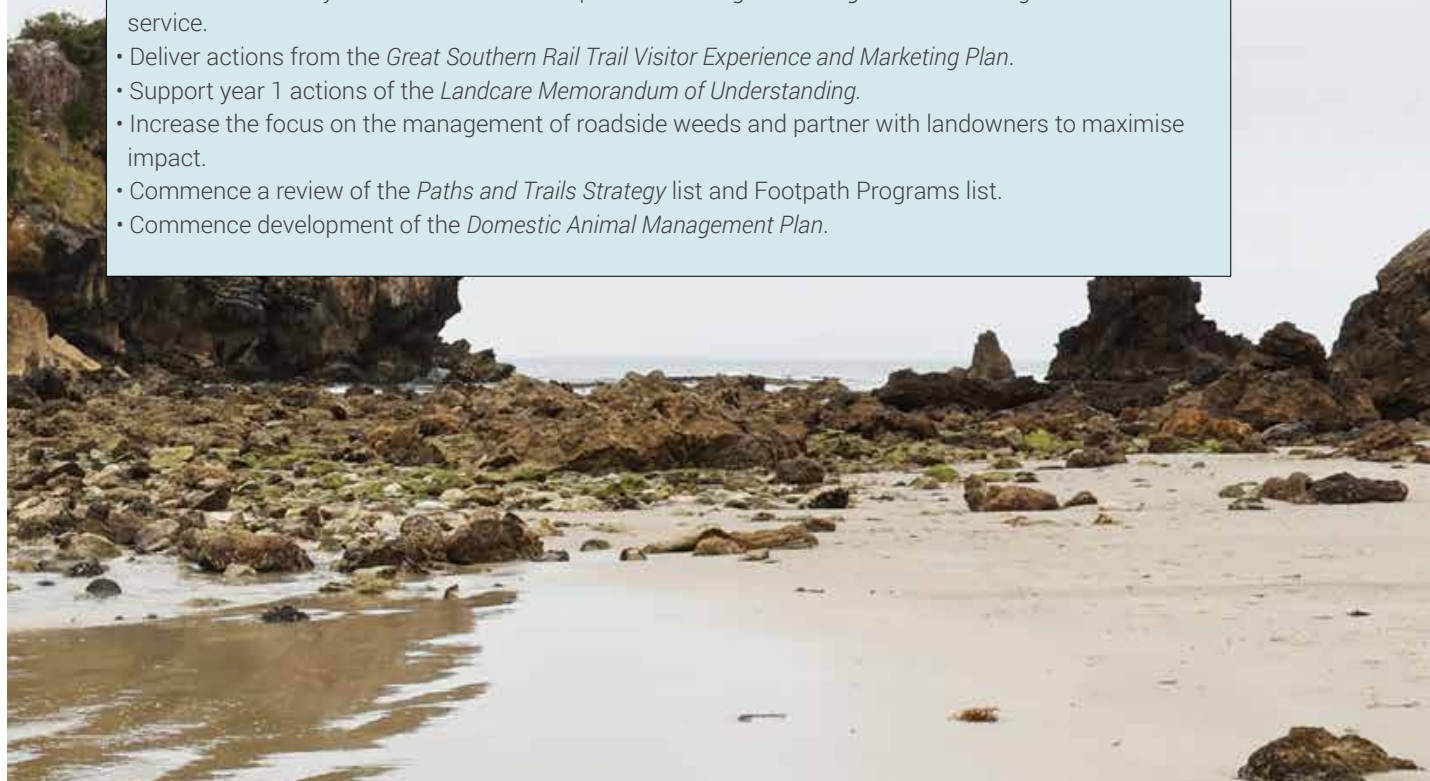
### Objective: Environment, Growth and Economy

#### Strategies

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

#### Actions

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



## THEME 3: Empowering Communities

**Objective: Healthy, Connected and Inclusive**

### Strategies

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

### Actions

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

## Service performance outcome indicators

5

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 2025/26 Budget

6

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





## Financial Statements

# 7

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

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

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



**Comprehensive Income Statement**

For the four years ending 30 June 2029

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

**Balance Sheet**

For the four years ending 30 June 2029

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

**Statement of Changes in Equity**

For the four years ending 30 June 2029

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

**Statement of Cash Flows**

For the four years ending 30 June 2029

Notes	Forecast		Budget	Projections		
	2024/25	2025/26	2026/27	2027/28	2028/29	
	\$'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	54,591	<b>53,987</b>	55,499	56,967	58,433	
Statutory fees and fines	1,122	<b>1,052</b>	1,101	1,092	1,105	
User fees	4,495	<b>5,534</b>	5,682	5,826	5,969	
Grants - operating	14,191	<b>14,056</b>	14,471	14,800	15,158	
Grants - capital	19,095	<b>6,980</b>	6,792	5,376	4,769	
Contributions - monetary	1,246	<b>919</b>	932	691	634	
Interest received	1,000	<b>1,100</b>	1,100	1,100	1,100	
Other receipts	1,445	<b>1,337</b>	1,370	1,411	1,468	
Employee costs	(31,317)	<b>(32,361)</b>	(33,022)	(33,927)	(34,800)	
Materials and services	(28,986)	<b>(25,255)</b>	(24,974)	(25,397)	(26,532)	
Other payments	(3,240)	<b>(3,224)</b>	(3,288)	(3,366)	(3,449)	
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>33,642</b>	<b>24,125</b>	25,663	24,573	23,855
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment	(41,279)	<b>(21,656)</b>	(23,739)	(18,380)	(19,639)	
Proceeds from sale of property, infrastructure, plant and equipment	741	<b>729</b>	724	815	801	
Payments for investments	-	-	(816)	(2,571)	(2,957)	
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(40,538)</b>	<b>(20,927)</b>	(23,831)	(20,136)	(21,795)
<b>Cash flows from financing activities</b>						
Finance costs	(167)	<b>(220)</b>	(194)	(168)	(140)	
Proceeds from borrowings	3,150	-	-	-	-	
Repayment of borrowings	(1,073)	<b>(1,297)</b>	(1,323)	(1,350)	(1,377)	
Interest paid - lease liability	(4)	<b>(2)</b>	(1)	-	-	
Repayment of lease liabilities	(92)	<b>(94)</b>	(87)	-	-	
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>1,814</b>	<b>(1,613)</b>	(1,605)	(1,518)	(1,517)
Net increase/(decrease) in cash & cash equivalents		(5,082)	<b>1,585</b>	227	2,919	543
Cash and cash equivalents at the beginning of the financial year		8,671	<b>3,589</b>	5,174	5,401	8,319
<b>Cash and cash equivalents at the end of the financial year</b>		<b>3,589</b>	<b>5,174</b>	5,401	8,319	8,862

**Statement of Capital Works**

For the four years ending 30 June 2029

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



**Statement of Human Resources**

For the four years ending 30 June 2029

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

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

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

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

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

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

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

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

## 4. Notes to the financial statements

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

### 4.1 Comprehensive Income Statement

#### 4.1.1 Rates and charges

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

## 4.1.1(l) Fair Go Rates System Compliance

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

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

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

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

- The making of supplementary valuations (2025/26: estimated \$278K and 2024/25: \$279K)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

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

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

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

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

## 4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	2024/25	2025/26	\$'000	%
	\$'000	\$'000	\$'000	%
Rates and Charges	37	37	-	0.00%
Council Business Operations	37	37	-	0.00%
Risk	1	1	-	0.00%
Statutory Planning	500	500	-	0.00%
Strategic Planning	22	22	-	0.00%
Building & Planning Compliance	231	208	(23)	(9.96%)
Environmental Health	105	105	-	0.00%
Local Laws	62	65	3	4.84%
Project Delivery	79	81	2	2.53%
<b>Total statutory fees and fines</b>	<b>1,074</b>	<b>1,056</b>	<b>(18)</b>	<b>(1.68%)</b>

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include planning and building applications, some engineering permits, animal registrations and parking infringements. Increases in statutory fees are made in accordance with legislative requirements. Statutory fees and fines are budgeted to decrease by 1.68% or \$18K compared to 2024/25 Forecast. The statutory fees and fines decrease primarily relates to a decrease in estimated building applications. A detailed listing of

## 4.1.3 User fees

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

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

## 4.1.4 Grants

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

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

**Non-recurrent - State Government**

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

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

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

**4.1.5 Contributions**

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

Monetary contributions include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The 2025/26 budget reflects a decrease of 26.25% or \$327K of contributions related to developer contributions. Non-monetary contributions represent sub divisional components donated by developers upon completion of sub divisions and include infrastructure assets such as roads, drainage, footpaths, kerb and channel in lieu of cash contributions.

**4.1.6 Other income**

	Forecast	Budget	Change	
	2024/25	2025/26	\$'000	%
	\$'000	\$'000	\$'000	%
Interest	1,000	1,100	100	<b>10.00%</b>
Sundry	219	249	30	<b>13.70%</b>
Reimbursements	567	573	6	<b>1.06%</b>
Rental	258	239	(19)	<b>(7.36%)</b>
<b>Total other income</b>	<b>2,044</b>	<b>2,161</b>	<b>117</b>	<b>5.72%</b>

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



## 4.1.7 Employee costs

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

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation and WorkCover insurance. Employee costs in total are budgeted to increase by \$1M or 3.4% compared to the forecast result for 2024/25. An increase in superannuation is reflected through an increase in the Super Guarantee Levy increasing from 11.5% in 2024/25 to 12.0% in 2025/26.

## 4.1.8 Materials and services

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

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

## 4.1.9 Depreciation

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

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

## 4.1.11 Depreciation - Right of use assets

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

## 4.1.12 Other expenses

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

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

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

## 4.2 Balance Sheet

### 4.2.1 Assets

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

### 4.2.2 Liabilities

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

### 4.2.3 Borrowings

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

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

### 4.2.4 Leases by category

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

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

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 4.42%.

## 4.3 Statement of changes in Equity

### 4.3.1 Equity

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

- Asset revaluation reserve, which represents the difference between the previously recorded value of assets and their current valuations.
- Other reserves that are funds that Council has set aside to meet a specific purpose in the future where there is no existing liability.
- Accumulated surplus, which is the value of all net assets accumulated over time, less the asset revaluation and other reserves.

#### 4.4 Statement of Cash Flows

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

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

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

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

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

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

4.5.1 Summary

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

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

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

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



## 4.5.2 Current Budget

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

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

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>Parks, Open Space and Streetscapes</b>									
<i>80150 - Statutory Planning - Developer Contribution Capital</i>	-	-	-	-	-	-	595	(595)	-
<b>TOTAL INFRASTRUCTURE</b>	<b>15,550</b>	-	<b>13,170</b>	<b>2,310</b>	<b>70</b>	<b>6,222</b>	<b>595</b>	<b>8,733</b>	-
<b>TOTAL NEW CAPITAL WORKS</b>	<b>20,126</b>	-	<b>17,692</b>	<b>2,364</b>	<b>70</b>	<b>6,222</b>	<b>595</b>	<b>13,309</b>	-

4.5.3 Works carried forward from the 2024/25 year

Capital Works Area	Project Cost \$'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	300	-	300	-	-	-	-	300	-
82660 - Building Renewal Program - Community Venue - Hall/Meeting Places	20	-	20	-	-	-	-	20	-
82670 - Building Renewal Program - Community Venue - Community Centres	510	-	510	-	-	-	-	510	-
<b>TOTAL PROPERTY</b>	<b>830</b>	<b>-</b>	<b>830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>830</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>Bridges</b>									
71170 - Bridge Renewal Program	700	-	700	-	-	758	-	(58)	-
<b>TOTAL INFRASTRUCTURE</b>	<b>700</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>758</b>	<b>-</b>	<b>58</b>	<b>-</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2024/25</b>	<b>1,530</b>	<b>-</b>	<b>1,530</b>	<b>-</b>	<b>-</b>	<b>758</b>	<b>-</b>	<b>772</b>	<b>-</b>

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

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



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

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

#### 4.7 Proposals to Lease Council Land

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

It is proposed that Council:

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

### 5a. Targeted performance indicators

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

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

#### Targeted performance indicators - Service

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

**Targeted performance indicators - Financial**

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

## 5b. Financial performance indicators

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

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

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

### Key to Forecast Trend:

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



## 6. Schedule of Fees and Charges

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

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

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

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee	2025/26 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
<b>Design and Service Management</b>							
Asset Protection Permit	Each	Non-Taxable	\$ -	\$ 300.00	\$ 300.00		Non - Statutory
Road Reserve Activity Permit (Road RAP)	Each	Non-Taxable	\$ 104.25	\$ 110.00	\$ 5.75	6%	Non - Statutory
Plan Checking (Up to 0.75% per job)	Each	Non-Taxable	\$ 23,355.00	\$ 24,055.65	\$ 700.65	3%	Statutory
Supervision Fees (Up to 2.50% per job)	Each	Non-Taxable	\$ 55,560.00	\$ 57,226.80	\$ 1,666.80	3%	Statutory
<b>Engineering and Projects Management</b>							
Commercial - Bond (Refundable) - Korumburra Hub - no alcohol	Per Booking	Taxable	\$ 300.00	\$ 250.00	\$ (50.00)	(17%)	Non - Statutory
Commercial - Bond (Refundable) - Korumburra Hub - with alcohol	Per Booking	Taxable	\$ 800.00	\$ 800.00	\$ -	0%	Non - Statutory
Commercial - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 239.60	\$ 250.00	\$ 10.40	4%	Non - Statutory
Commercial - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0%	Non - Statutory
Commercial - Korumburra Hub - Class Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non - Statutory
Commercial - Korumburra Hub - Class Room 3 (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non - Statutory
Commercial - Korumburra Hub - Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.00	\$ 10.00	\$ -	0%	Non - Statutory
Commercial - Korumburra Hub - Large Multi-Use Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 30.00	\$ 30.00	\$ -	0%	Non - Statutory
Commercial - Korumburra Hub - Larger Class Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 16.00	\$ 16.00	\$ -	0%	Non - Statutory
Commercial - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 26.65	\$ 25.00	\$ (1.65)	(6%)	Non - Statutory
Commercial - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 16.00	\$ 20.00	\$ 4.00	25%	Non - Statutory
Commercial - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 29.80	\$ 35.00	\$ 5.20	17%	Non - Statutory
Commercial - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 26.65	\$ 30.00	\$ 3.35	13%	Non - Statutory
Commercial - Leongatha Memorial Hall Only Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 101.20	\$ 100.00	\$ (1.20)	(1%)	Non - Statutory
Commercial - Leongatha Memorial Hall Only Hire 7 Days	Per Booking	Taxable	\$ 2,622.50	\$ 2,650.00	\$ 27.50	1%	Non - Statutory
Commercial - Leongatha Memorial Hall Whole Complex Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 138.40	\$ 140.00	\$ 1.60	1%	Non - Statutory
Commercial - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 3,465.75	\$ 3,500.00	\$ 34.25	1%	Non - Statutory
Commercial - Leongatha Memorial Hall: additional cost for use of kitchen with hall hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 24.50	\$ 25.00	\$ 0.50	2%	Non - Statutory
Rebated Organisations - Bond (Refundable) - Korumburra Hub - no alcohol	Per Booking	Taxable	\$ 150.00	\$ 150.00	\$ -	0%	Non - Statutory
Rebated Organisations - Bond (Refundable) - Korumburra Hub - with alcohol	Per Booking	Taxable	\$ 400.00	\$ 400.00	\$ -	0%	Non - Statutory
Rebated Organisations - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 101.20	\$ 100.00	\$ (1.20)	(1%)	Non - Statutory
Rebated Organisations - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 1,000.00	\$ 1,000.00	\$ -	0%	Non - Statutory
Rebated Organisations - Korumburra Hub - Class Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non - Statutory
Rebated Organisations - Korumburra Hub - Class Room 3 (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non - Statutory
Rebated Organisations - Korumburra Hub - Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.00	\$ 5.00	\$ -	0%	Non - Statutory
Rebated Organisations - Korumburra Hub - Large Multi-Use Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.00	\$ 15.00	\$ -	0%	Non - Statutory
Rebated Organisations - Korumburra Hub - Larger Class Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 8.00	\$ 8.00	\$ -	0%	Non - Statutory
Rebated Organisations - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 8.00	\$ 10.00	\$ 2.00	25%	Non - Statutory
Rebated Organisations - Leongatha Memorial Hall - additional cost for use of kitchen with hall hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 8.00	\$ 10.00	\$ 2.00	25%	Non - Statutory
Rebated Organisations - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.35	\$ 8.00	\$ 2.65	50%	Non - Statutory

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

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

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

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



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

Description of Fees and Charges	Unit of Measure	GST Status	Fee Inc GST	Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
SPLASH - Stadium Netball Team sheet Fee (Senior)	Per Entry	Taxable	\$ 52.50	\$ 54.00	\$ 1.50	3%	Non - Statutory
SPLASH - Stadium Netta / Fun Net Clinic	Per Entry	Taxable	\$ 17.40	\$ 17.90	\$ 0.50	3%	Non - Statutory
SPLASH - Stadium Schools Rental (single court)	Per Hour	Taxable	\$ 50.00	\$ 51.50	\$ 1.50	3%	Non - Statutory
SPLASH - Stadium Soccer Clinic	Per Entry	Taxable	\$ 17.85	\$ 18.40	\$ 0.55	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Adult Entry	Per Entry	Taxable	\$ 7.20	\$ 7.40	\$ 0.20	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Child Entry	Per Entry	Taxable	\$ 6.00	\$ 6.20	\$ 0.20	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Concession Entry	Per Applicant	Taxable	\$ 6.00	\$ 6.20	\$ 0.20	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Family Season Ticket	Per Applicant	Taxable	\$ 360.00	\$ 370.00	\$ 10.00	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Family Season Ticket Concession	Per Applicant	Taxable	\$ 300.00	\$ 308.00	\$ 8.00	3%	Non - Statutory
Toora - Outdoor Swimming Pool - School Single Entry	Per Entry	Taxable	\$ 5.25	\$ 5.40	\$ 0.15	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Adult	Per Applicant	Taxable	\$ 198.00	\$ 204.00	\$ 6.00	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Child	Per Applicant	Taxable	\$ 144.00	\$ 149.00	\$ 5.00	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Child Concession	Per Applicant	Taxable	\$ 124.00	\$ 127.00	\$ 3.00	2%	Non - Statutory
Toora - Outdoor Swimming Pool - Single Season Ticket concession	Per Applicant	Taxable	\$ 144.00	\$ 148.00	\$ 4.00	3%	Non - Statutory
Toora - Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non - Statutory
Toora - Outdoor Swimming Pool - Weekly Family Ticket	Per Application	Taxable	\$ 87.00	\$ 89.50	\$ 2.50	3%	Non - Statutory
Toora Foster - Outdoor Swimming Pool - Family Season Ticket	Each	Taxable	\$ 495.00	\$ 510.00	\$ 15.00	3%	Non - Statutory
Toora Foster - Outdoor Swimming Pool - Family Season Ticket Concession	Each	Taxable	\$ 405.00	\$ 417.00	\$ 12.00	3%	Non - Statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket Child	Each	Taxable	\$ 205.20	\$ 212.00	\$ 6.80	3%	Non - Statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket Adult	Each	Taxable	\$ 272.70	\$ 280.75	\$ 8.05	3%	Non - Statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket Child Concession	Each	Taxable	\$ 169.20	\$ 175.00	\$ 5.80	3%	Non - Statutory
Toora Foster - Outdoor Swimming Pool - Single Season Ticket concession	Each	Taxable	\$ 205.20	\$ 212.00	\$ 6.80	3%	Non - Statutory
<b>Risk</b>							
Applicant B&W Photocopying (Amount per A1 page)	Per Page	Non-Taxable	\$ 10.75	\$ 10.75	\$ -	0%	Statutory
Applicant B&W Photocopying (Amount per A3 page)	Per Page	Non-Taxable	\$ 2.00	\$ 2.00	\$ -	0%	Statutory
Applicant B&W Photocopying (Amount per A4 page)	Per Page	Non-Taxable	\$ 0.20	\$ 0.20	\$ -	0%	Statutory
FOI Application Fee	Per Application	Non-Taxable	\$ 32.70	\$ 32.70	\$ -	0%	Statutory
FOI Council Search Fee	Per Hour	Non-Taxable	\$ 24.50	\$ 24.50	\$ -	0%	Statutory
FOI Supervision Search Fee (per 15 minutes)	Per 1/4 hr	Non-Taxable	\$ 6.12	\$ 6.12	\$ -	0%	Statutory
<b>Statutory Planning</b>							
Applications or Requests to respond to written Planning Enquiries	Each	Taxable	\$ 200.00	\$ 205.90	\$ 5.90	3%	Non - Statutory
Notification of an application (cost of each additional letter where more than 10 letters required, no sign, no newspaper)	Each	Taxable	\$ 6.80	\$ 7.00	\$ 0.20	3%	Non - Statutory
Notification of an application (less than 10 letters - does not include cost of sign or newspaper notice)	Each	Taxable	\$ 146.75	\$ 151.10	\$ 4.35	3%	Non - Statutory
Notification of an application (per newspaper notice - some applications may require notices in multiple papers)	Each	Taxable	\$ 353.10	\$ 363.55	\$ 10.45	3%	Non - Statutory
Notification of an application (sign on site)	Each	Taxable	\$ 293.50	\$ 302.20	\$ 8.70	3%	Non - Statutory
Re-checking plans if plans for endorsement are not submitted in line with the condition on the permit	Each	Taxable	\$ 118.05	\$ 121.55	\$ 3.50	3%	Non - Statutory
Request for copies of Planning Permit and Approved Plans	Each	Taxable	\$ 165.10	\$ 170.00	\$ 4.90	3%	Non - Statutory
Request for copies of Planning Permit Applications on Advertising (per page)	Each	Taxable	\$ 1.10	\$ 1.15	\$ 0.05	5%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	Fee Inc GST	Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Request for copies of Planning Permit or Approved Plans	Each	Taxable	\$ 94.00	\$ 96.80	\$ 2.80	3%	Non - Statutory
Request for extension of time (first request)	Each	Taxable	\$ 323.20	\$ 350.00	\$ 26.80	8%	Non - Statutory
Request for extension of time (second or subsequent request)	Each	Taxable	\$ 587.00	\$ 600.00	\$ 13.00	2%	Non - Statutory
Secondary Consent (anything other than single dwelling or ancillary to single dwelling) where cost of development increases by less than 100,000	Each	Taxable	\$ 347.45	\$ 400.00	\$ 52.55	15%	Non - Statutory
Secondary Consent (anything other than single dwelling or ancillary to single dwelling) where cost of development increases by more than 1,000,000	Each	Taxable	\$ 347.45	\$ 400.00	\$ 52.55	15%	Non - Statutory
Secondary Consent (anything other than single dwelling or ancillary to single dwelling) where cost of development increases by more than 100,000 but less than 1,000,000	Each	Taxable	\$ 347.45	\$ 400.00	\$ 52.55	15%	Non - Statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development does not increase by more than 10,000	Each	Taxable	\$ 347.45	\$ 400.00	\$ 52.55	15%	Non - Statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by 10,001 - 100,000	Each	Taxable	\$ 347.45	\$ 400.00	\$ 52.55	15%	Non - Statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by more than 100,000	Each	Taxable	\$ 347.45	\$ 400.00	\$ 52.55	15%	Non - Statutory
Secondary Consent (subdivision)	Each	Taxable	\$ 347.45	\$ 400.00	\$ 52.55	15%	Non - Statutory
Title Search Statement Only - Does not include Copies of Plans Transfers, Mortgages, Agreements or Dealing Nos or other Instrument Search	Each	Taxable	\$ 21.05	\$ 21.65	\$ 0.60	3%	Non - Statutory
Title Searches	Each	Taxable	\$ 46.10	\$ 47.45	\$ 1.35	3%	Non - Statutory
Title Searches - Copy of Plans	Each	Taxable	\$ 15.15	\$ 15.60	\$ 0.45	3%	Non - Statutory
Title Searches (cost of each covenant or Section 173 Agreement listed on title)	Each	Taxable	\$ 12.55	\$ 12.90	\$ 0.35	3%	Non - Statutory
To register a new Section 173 Agreement with titles office or to remove or amend Section 173 Agreement from title by agreement of all parties	Each	Taxable	\$ 756.70	\$ 779.05	\$ 22.35	3%	Non - Statutory
All Other Development Class 11 - Up to \$100,000	Per Permit	Non-Taxable	\$ 1,265.60	\$ 1,265.60	\$ -	0%	Statutory
All Other Development Class 12 - \$100,001 to \$1M	Per Permit	Non-Taxable	\$ 1,706.50	\$ 1,706.50	\$ -	0%	Statutory
All Other Development Class 13 - \$1M to \$5M	Per Permit	Non-Taxable	\$ 3,764.10	\$ 3,764.10	\$ -	0%	Statutory
All Other Development Class 14 - \$5M to \$15M	Per Permit	Non-Taxable	\$ 9,593.90	\$ 9,593.90	\$ -	0%	Statutory
All Other Development Class 15 - \$15M to \$50M	Per Permit	Non-Taxable	\$ 28,291.70	\$ 28,291.70	\$ -	0%	Statutory
All Other Development Class 16 - More than \$50M	Per Permit	Non-Taxable	\$ 63,589.00	\$ 63,589.00	\$ -	0%	Statutory
Application to Amend or end a Section 173 agreement under Section 178A	Per Application	Non-Taxable	\$ 726.70	\$ 726.70	\$ -	0%	Statutory
Certificate of Compliance	Per Application	Non-Taxable	\$ 359.30	\$ 359.30	\$ -	0%	Statutory
Class 1 - Change or allow a new use of the land	Per Permit	Non-Taxable	\$ 1,453.40	\$ 1,453.40	\$ -	0%	Statutory
Reg. 6 - Certification of a plan of subdivision	Per Application	Non-Taxable	\$ 192.70	\$ 192.70	\$ -	0%	Statutory
Reg. 7 - Alteration of plan	Per Application	Non-Taxable	\$ 122.50	\$ 122.50	\$ -	0%	Statutory
Reg. 8 - Amendment of certified plan	Per Application	Non-Taxable	\$ 155.10	\$ 155.10	\$ -	0%	Statutory
Satisfaction matters	Per Application	Non-Taxable	\$ 359.30	\$ 359.30	\$ -	0%	Statutory
Single Dwelling Class 2 - Up to \$10,000	Per Permit	Non-Taxable	\$ 220.50	\$ 220.50	\$ -	0%	Statutory
Single Dwelling Class 3 - \$10,001 to \$100,000	Per Permit	Non-Taxable	\$ 694.00	\$ 694.00	\$ -	0%	Statutory
Single Dwelling Class 4 - \$100,001 to \$500,000	Per Permit	Non-Taxable	\$ 1,420.70	\$ 1,420.70	\$ -	0%	Statutory
Single Dwelling Class 5 - \$500,001 to \$1M	Per Permit	Non-Taxable	\$ 1,535.00	\$ 1,535.00	\$ -	0%	Statutory
Single Dwelling Class 6 - \$1M to \$2M	Per Permit	Non-Taxable	\$ 1,649.30	\$ 1,649.30	\$ -	0%	Statutory
Subdivision Class 17 - Subdivide an existing building	Per Permit	Non-Taxable	\$ 1,453.40	\$ 1,453.40	\$ -	0%	Statutory
Subdivision Class 18 - Subdivide land into 2 lots	Per Permit	Non-Taxable	\$ 1,453.40	\$ 1,453.40	\$ -	0%	Statutory
Subdivision Class 19 - Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Per Permit	Non-Taxable	\$ 1,453.40	\$ 1,453.40	\$ -	0%	Statutory
Subdivision Class 20 - To subdivide land (per 100 lots created)	Per Permit	Non-Taxable	\$ 1,453.40	\$ 1,453.40	\$ -	0%	Statutory
Subdivision Class 21 - To create, vary or remove a restriction Subdivision Act 1988; or Create or move a right of way/leasehold	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,453.40	\$ 115.70	9%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2024/25 Fee	2025/26 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Subdivision Class 22 - A permit not otherwise provided for in this Regulation	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,453.40	\$ 115.70	9%	Statutory
VicSmart Class 10 - Application other than Class 7, 8 or 9	Per Permit	Non-Taxable	\$ 220.50	\$ 220.50	\$ -	0%	Statutory
VicSmart Class 7 - Up to \$10,000	Per Permit	Non-Taxable	\$ 220.50	\$ 220.50	\$ -	0%	Statutory
VicSmart Class 8 - More than \$10,001	Per Permit	Non-Taxable	\$ 473.60	\$ 473.60	\$ -	0%	Statutory
VicSmart Class 9 - Application to subdivide or consolidate land	Per Permit	Non-Taxable	\$ 220.50	\$ 220.50	\$ -	0%	Statutory
Development Plans and subsequent amendments to development plans	Each	Taxable	\$ 681.45	\$ 701.60	\$ 20.15	3%	Non - Statutory
Notification of a Development Plan 0-10 letters	Each	Taxable	\$ 146.75	\$ 151.10	\$ 4.35	3%	Non - Statutory
Notification of Development Plan - each additional letter above 10	Each	Taxable	\$ 6.85	\$ 7.05	\$ 0.20	3%	Non - Statutory
Notification of Development Plan – sign on site	Each	Taxable	\$ 323.10	\$ 332.65	\$ 9.55	3%	Non - Statutory
Planning Scheme Amendment - Stage 1 - Considering a request to Amend a planning scheme, Exhibition and notice and considering submissions that do not seek to change the amendment Application Fee - (All non-council initiated amendments pay this fee)	Each	Non-Taxable	\$ 3,364.00	\$ 3,364.00	\$ -	0%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if up to 10 public submissions to an amendment are made)	Each	Non-Taxable	\$ 16,672.90	\$ 16,672.90	\$ -	0%	Statutory
Planning Scheme Amendment – Stage 3 – Adopting the amendment - (All non-council initiated amendments pay this fee)	Each	Non-Taxable	\$ 530.70	\$ 530.70	\$ -	0%	Statutory
Planning Scheme Amendment - Stage 4 - Approve the Amendment. Submit adopted Amendment to the Minister for Approval. (The fee is paid to the Minister - All non-council initiated amendments pay this fee to Council which then pays it to the Minister)	Each	Non-Taxable	\$ 530.70	\$ 530.70	\$ -	0%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if 21+ public submissions to an amendment are made)	Each	Non-Taxable	\$ 44,531.90	\$ 44,531.90	\$ -	0%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if between 11 to 20 public submissions to an amendment are made)	Each	Non-Taxable	\$ 33,313.20	\$ 33,313.20	\$ -	0%	Statutory
<b>Transfer Stations</b>							
Car Bodies (Tyres and Gas Bottles removed and drained of fluids)	Per Car	Taxable	\$ -	\$ -	\$ -		Non - Statutory
Car Tyres	Size	Taxable	\$ 11.50	\$ 12.00	\$ 0.50	4%	Non - Statutory
Concrete Bricks Fill up to one m3	Per Cubic metre	Taxable	\$ 52.50	\$ 54.00	\$ 1.50	3%	Non - Statutory
E-Waste - Bag up to 120L capacity (excluding e-waste items with specific fees)	Each	Taxable	\$ 6.00	\$ 6.50	\$ 0.50	8%	Non - Statutory
E-Waste - Fridge, freezer or air conditioner not de-gassed	Each	Taxable	\$ 6.50	\$ 7.00	\$ 0.50	8%	Non - Statutory
E-Waste - Fridge, freezer or air conditioner with evidence of de-gassing	Each	Taxable	\$ -	\$ -	\$ -		Non - Statutory
E-Waste - Laptops, Computers, Printers, DVD & VCR Players etc	Each	Taxable	\$ 9.00	\$ 9.50	\$ 0.50	6%	Non - Statutory
E-Waste - Large CRT TV (Larger than 40cm)	Each	Taxable	\$ 24.50	\$ 25.00	\$ 0.50	2%	Non - Statutory
E-Waste - Large Fluoro tube (longer than 4 foot)	Each	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non - Statutory
E-Waste - Large Plasma/LCD TV (Larger than 100cm)	Each	Taxable	\$ 17.50	\$ 18.00	\$ 0.50	3%	Non - Statutory
E-Waste - Light globe or small fluoro tube (less than 4 foot)	Each	Taxable	\$ 0.50	\$ 0.50	\$ -	0%	Non - Statutory
E-Waste - Small CRT TV/Computer Monitor (Smaller than 40cm)	Each	Taxable	\$ 17.50	\$ 18.00	\$ 0.50	3%	Non - Statutory
E-Waste - Small Plasma/LCD TV (Smaller than 100cm)	Each	Taxable	\$ 8.00	\$ 8.50	\$ 0.50	6%	Non - Statutory
E-Waste - Solar panel (less than 1m in length)	Each	Taxable	\$ 8.00	\$ 8.50	\$ 0.50	6%	Non - Statutory
E-Waste - Solar panel (over 1m in length)	Each	Taxable	\$ 17.50	\$ 18.00	\$ 0.50	3%	Non - Statutory
Extra Charge for Tyre on Rim	Size	Taxable	\$ 14.00	\$ 14.50	\$ 0.50	4%	Non - Statutory
Gas Bottles - 10 to 20kg	Each	Taxable	\$ 18.00	\$ 18.50	\$ 0.50	3%	Non - Statutory
Gas Bottles - Larger than 20kg	Each	Taxable	\$ 31.00	\$ 32.00	\$ 1.00	3%	Non - Statutory
Gas Bottles - up to 10kg	Each	Taxable	\$ 8.50	\$ 9.00	\$ 0.50	6%	Non - Statutory
General Waste - 120 L Bin	Per Bin	Taxable	\$ 10.00	\$ 11.50	\$ 1.50	15%	Non - Statutory

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

## Appendix 1 - Differential Rates

### 1.1 Rates to be Levied

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

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

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

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

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



**1.2 General Land**

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

**1.3 Commercial Land**

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

**1.4 Industrial Land**

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

**1.5 Vacant Residential Land**

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

**1.6 Farm Land**

- 1.6.1 A completed Farm Rate Application Form to be submitted verifying Primary Producer status and meets the following criteria:
- 1.6.2 Farm Land is any land on which the business of farming is being carried out, and which:
- 1.6.2.1 has a total area of less than 2 hectares and is –**
- 1.6.2.1.1 used predominantly for farming purposes; AND
- 1.6.2.1.2 forms part of a farm business which straddles the boundary with an adjoining municipality;  
OR
- 1.6.2.1.3 (where the farm business is entirely within the municipality) to which any of the following AVPCC codes, or AVPCC codes in the following range, have been allocated:  
**AVPCC 540-543 or 564**  
OR
- 1.6.2.1.4 used predominantly for farming purposes;  
AND
- 1.6.2.1.5 is operated in combination with other property within Council's municipal district which, when combined, have a total area exceeding 20 hectares, to which AVPCC codes in the following range apply:  
**AVPCC 570-572**  
OR
- 1.6.2.2 has a total area of between 2 and 20 hectares and –**
- 1.6.2.2.1 is used predominantly for farming purposes; AND
- 1.6.2.2.2 if there is a dwelling situated on the land, or a current planning permit for construction of a dwelling on the land, has applied to it an AVPCC code within the following range:  
**AVPCC 540-583;**  
OR
- 1.6.2.2.3 if there is no dwelling situated on the land, and no current planning permit for construction of a dwelling on the land, has applied to it an AVPCC code within the following range:  
**AVPCC 500-583;**  
OR
- 1.6.2.3 has a total area exceeding 20 hectares and –**
- 1.6.2.3.1 is used predominantly for farming purposes; AND
- 1.6.2.3.2 has applied to it an AVPCC code within the following range:  
**AVPCC 500-583.**
- To avoid doubt, 'business' for the purposes of identifying Farm Land, has the same meaning as that given to it by section 2(1) of the Valuation of Land Act 1960 for the same purpose, being a business that: has a significant and substantial commercial purpose or character; and seeks to make a profit on a continuous or repetitive basis from its activities on the land; and is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.
- 1.6.3 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
- 1.6.3.1 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.6.3.1.1 construction and maintenance of public infrastructure assets;
- 1.6.3.1.2 development and provision of health, environmental and community services; and
- 1.6.3.1.3 provision of general support services; encourage and support the business of primary production; and retain and, where appropriate, expand the business of primary production.
- 1.6.3.2 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.6.2 above.
- 1.6.3.3 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.6.3.4 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.6.3.5 The use of the land within this differential rate is any use of land creating the relevant characteristics described in subparagraph 1.6.1 above.
- 1.6.3.6 The land affected by this rate is that which is in any zone where farming is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.6.1 above.
- 1.6.3.7 The types of buildings on the land within this differential rate (if any) are all buildings which are present on the land at the date of declaration of rates for the 2025/26 financial year.
- 1.6.3.8 Council has considered this differential rate in the context of the range of revenue instruments and options available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

**1.7 Vacant Commercial / Industrial Land**

- 1.7.1 Vacant Land is any land which is vacant, to the extent that no buildings are erected on it, and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated:  
**AVPCC 200, 201, 300, 301, 482, 600, 601, 700-706, 782 or 800-802.**
- 1.7.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
- 1.7.2.1 promote responsible land management through appropriate maintenance and development of the land;
- 1.7.2.2 ensure that foregone community and economic development resulting from underutilisation of land is minimised; and
- 1.7.2.3 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited) to the:
- 1.7.2.3.1 construction and maintenance of infrastructure assets;
- 1.7.2.3.2 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.

SOUTH GIPPSLAND SHIRE COUNCIL

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





SOUTH GIPPSLAND SHIRE COUNCIL

# DRAFT South Gippsland Asset Plan 2025 to 2035

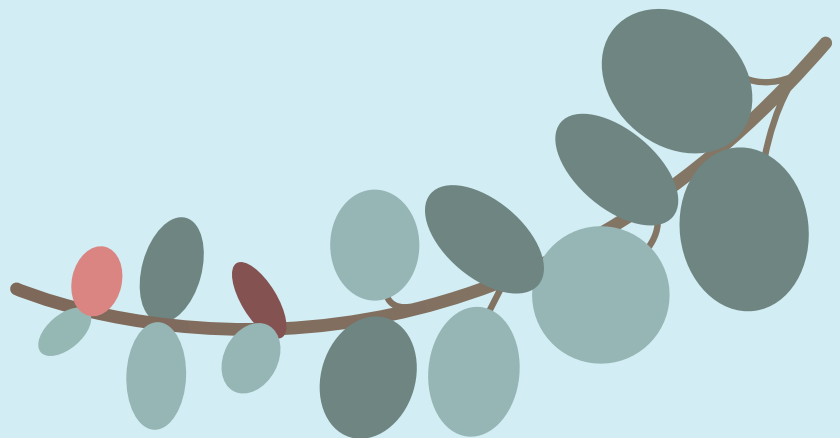


*South Gippsland*  
Shire Council



### *Acknowledgment of Country*

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



*eucalyptus, (genus Eucalyptus)*

# Purpose of this Document

Alongside the Community Vision 2040 and the Long Term Financial Plan, this Asset Plan serves as a strategic road map for managing and utilising resources to maximise value and efficiency. It aligns assets with organisational goals, ensuring sustainability and mitigating risks for ratepayers. By addressing intergenerational equity, it ensures future generations benefit fairly. The Plan aids decision making and optimises resource allocation, enhancing operational efficiency and supporting long-term success.



Rolling Hills, Mirboo North

## Contents

<b>Our Region at a Glance</b>	<b>4</b>	<b>How We Manage Our Assets</b>	<b>19</b>
<b>Our Asset Story on a Page</b>	<b>5</b>	Our Assets Support Our Services	
Our Assets		Why is Asset Management Important?	
Our Plan		Levels of Service	
<b>Introduction</b>	<b>7</b>	<b>The State of Our Assets</b>	<b>21</b>
Purpose of the Plan		Transport Infrastructure	
Compliance with the <i>Local Government Act 2020</i>		Buildings and Facilities	
Council's Strategic Planning		Stormwater Drainage Infrastructure	
Council's Deliberative Engagement		Parks, Open Space and Recreation	
Our Community and Population		<b>Funding for the Future</b>	<b>32</b>
Our Future Ahead		Integration with the Financial Plan	
What We Heard		Our Asset Investment Strategies	
What is not Included in this Plan		Asset Expenditure Categories	
Our Asset Base		What It Will Cost	
<b>Strategic Context</b>	<b>11</b>	<b>Monitoring and Improvement Plan</b>	<b>35</b>
Asset Management Planning		Strategic Asset Management Plan	
Lifecycle Approach to Asset Management		Reviews and Updates	
Strategic Asset Management Targets		Reporting	
Strategic Alignment		Continuous Improvement	
How the Asset Plan Interacts with other Council Plans and Strategies		Asset Management Improvement Road Map	
Blueprint and Asset Planning Principles		<b>Appendix</b>	
<b>Our Community's Role</b>	<b>17</b>	Appendix One: Asset Management Improvement Plan	
Council's Community Engagement Principles		Appendix Two: Long Term Investment Plan	
How We Engage with our Community			

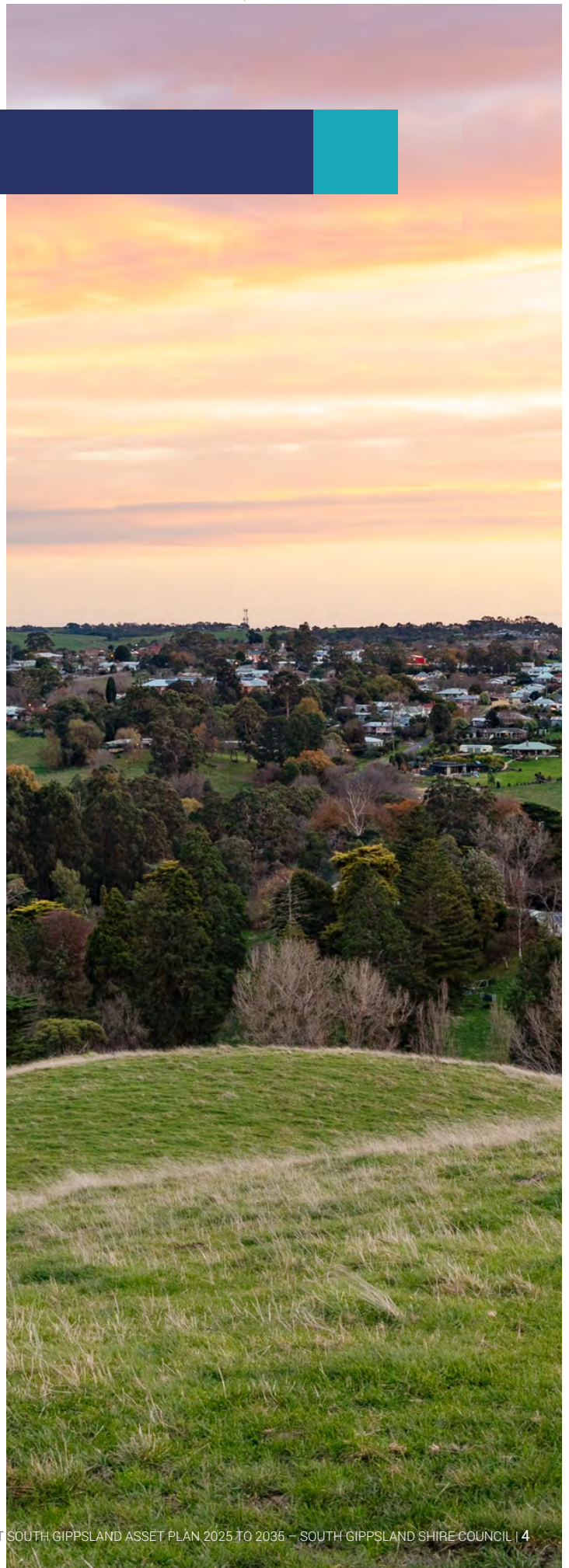
## Our Region at a Glance

South Gippsland Shire Council manages over 20,000 public assets worth over \$1.06 billion (Replacement Value) that benefit our community. As our region grows and attracts people, our existing infrastructure wears out, increasing the demand for more.

South Gippsland Shire is located in coastal south-eastern Victoria, approximately 100 kilometres south-east of Melbourne. It encompasses 3,308 square kilometres, including extensive coastal areas and the spectacular Wilsons Promontory National Park. Much of the rural area is used for forestry and agriculture; with dairy, beef, sheep and snow pea farming being the main agricultural pursuits. Fishing, viticulture and tourism are also important industries that contribute economic diversity to the region.


Between 2025 and 2046 the population is estimated to grow by more than 18 per cent from 31,477 to 37,154 people, which is about 283 new residents per year.

To determine what we can afford, we must understand how population growth and challenges like a rate capped environment, climate adaptation and long-term maintenance and renewal costs can be managed. As assets degrade and community expectations change, we must be transparent on our service standards and levels to balance economic, social, cultural and environmental factors within a limited budget. This ensures our assets support the services and amenities our community needs and expects, both now and in the future, providing sustainable benefits for all residents.



# Our Asset Story on a Page


### Our Asset Story



**\$900M**  
Infrastructure Assets  
(Replacement Cost)

Transport Infrastructure  
Buildings and Facilities  
Stormwater Drainage  
Parks, Open Space and Recreation

### Health Check



**\$16.7M**  
Projected average annual renewal allocation (LTFFP)

**83.16%**  
Good and Very Good Condition

Percentage of assets that are currently good or very good.

**4.37%**  
Poor / Very Poor Condition







Percentage of assets that are currently poor / very poor or failing.

**\$29K**  
Asset Value per Capita

Infrastructure value per head of population.

**65%**  
Overall Asset Health

### Our Future Ahead

-   
Rate Capping
-   
Demographic Change
-   
Non-Council Assets
-   
Ageing Infrastructure
-   
Community Expectation
-   
Weather Events

### Other Asset Values


Property – \$123 million.      Waterways – \$11 million.  
 Plant and Equipment – \$25 million.      Land Stabilisation – \$5 million.  
 Waste Management – \$4.5 million.

### Total Asset Value

**\$1,068B**


## Our Assets

**\$630M**




Transport Infrastructure

**\$60M**




Stormwater Drainage

**\$60M**



Parks, Open Space and Recreation

**\$150M**



Buildings and Facilities

## Our Plan

Community aspirations drivers + Service drivers = Infrastructure.

Long Term Decision Making	Financial Planning	Challenges and Opportunities	Strategic Improvement Initiatives
<ul style="list-style-type: none"> <li>Optimising available funding to reduce long-term risk.</li> <li>Prioritising new, upgrade and renewals with the focus on future needs.</li> <li>Trade-off between the capped spending imposed by rate capping and a growing demand for services driven by expectation and population growth.</li> </ul>	<ul style="list-style-type: none"> <li>Average annual capital expenditure = \$16.7M.</li> <li>Infrastructure value per capita = \$29K.</li> </ul>	<ul style="list-style-type: none"> <li>Ageing infrastructure asset base.</li> <li>Balancing community expectations against available budgets and affordability.</li> <li>Weather events.</li> <li>Non-Council assets.</li> <li>Consolidation.</li> <li>Deliberative community engagement.</li> </ul>	<ul style="list-style-type: none"> <li>Ensuring assets are utilised, fit-for-purpose and sustainable.</li> <li>Adopt annual level of service versus cost review approach.</li> <li>Implement a climate resilient infrastructure plan.</li> </ul>



## Introduction

### Purpose of the Plan

The purpose of this Asset Plan is to inform the South Gippsland Shire Council commitment to best practice asset management and provide principles for sound asset investment decision making.

The Asset Plan outlines a comprehensive strategy for managing public assets over the next decade and beyond, ensuring sustainable stewardship for current and future generations. It is intended to be a public facing document which informs the community on how South Gippsland Shire Council will manage community assets to achieve the Community Vision 2040 – South Gippsland will be “an inclusive community, a place where people come to visit and want to stay.”

The Asset Plan details how we will optimise capital and maintenance requirements, while balancing new assets and the growth of our infrastructure portfolio, in order to deliver services and meet the evolving community needs and expectations.

Our aim is to support consistent, evidence-based decision making, engage community and South Gippsland Shire Council in asset management performance reporting, improve links between costs and levels of service, articulate our challenges and risks – all of which will result in more informed community engagement and best use of Council assets in the interest of the community.

The Asset Plan addresses the challenges of balancing economic, social, cultural and environmental factors with a finite budget. It provides our current asset management maturity and an action plan to address the gaps.

The Asset Plan also provides expenditure forecasts that will guide future maintenance, renewal programs and capital projects impacting long-term financial planning and annual budgets.

When considering where to focus efforts in grant opportunities for asset renewal and/or upgrade, officers will include criteria that clearly quantifies the need for the service the asset provides, the geographic location and benefit to the whole Shire. This will be done by quantifying and considering the number of users, geographic location, historic investment in the area and accessible alternatives.

### Compliance with the *Local Government Act 2020*

South Gippsland Shire Council has prepared this Asset Plan in compliance with Victoria's *Local Government Act 2020*, which requires councils to have “integrated, long-term and transparent Asset Plans” that achieve the best outcomes for the community with a timeline of at least 10 years.



## Council's Strategic Planning

Our planning process will include a line of sight covering the Community Vision, Council Plan, Long Term Financial Plan, this Asset Plan and the business plan. The Asset Plan sits alongside all of the above-mentioned documents.

## Council's Deliberative Engagement

In line with South Gippsland Shire Council's Community Engagement Policy, we will engage with our community in relation to decisions that affect asset and service delivery. We will use deliberative engagement practices in the development of key strategic asset management strategies.

*"Our region is dedicated to informed decision-making, leveraging the best available evidence and engaging the community. We prioritise transparency, accountability and continuous improvement in our processes, ensuring that all decisions are well-founded and reflect the community's needs and perspectives."*

– Cr John Schelling, Mayor

*"We are creating a long-term investment plan for our assets to ensure they are fit-for-purpose, delivering necessary services that meet community expectations and are affordable to ratepayers."*

– Allison Jones, Interim Chief Executive Officer

## Our Community and Population

The current population of South Gippsland is 30,823 (estimated resident population 2023) and is highly dispersed across the Shire. The population for South Gippsland has increased by more than 1,300 people since 2016. Our six most populous towns have all increased in population since 2016:

- Leongatha: 5,869 (up 3.8 per cent).
- Korumburra: 4,749 (up 6.3 per cent).
- Mirboo North: 2,412 (up 3 per cent).
- Foster: 2,044 (up 11 per cent).
- Nyora: 1,644 (up 7.7 per cent).
- Venus Bay: 910 (locals estimate to be 1,500 people).

Here are some interesting statistics about South Gippsland:

- 49 per cent of the population are aged 50 or over.
- 2.3 people (on average) per household.
- 49 is the median age of people residing in the Shire.
- 1.2 per cent of the population are Aboriginal and/or Torres Strait Islander.
- 5.4 per cent of the population speak a language other than English at home.
- 49 per cent of households are 'couples without children'.
- 36 per cent of households are 'couples with children'.

### Our Future Ahead

South Gippsland Shire Council's various strategies are developed and published as part of a commitment to strengthening the region's economic and social attributes. They provide guiding principles for Council and the community, by setting actions and objectives to achieve the *Council Plan 2025 to 2029*.

The development of strategic objectives within the Asset Plan has considered key challenges identified by these strategies in addition to targeted stakeholder consultation sessions identified during the preparation of the Shaping South Gippsland community engagement.

### What We Heard

- Community feedback indicates a desire for increases in service, which affects asset requirements and budgets, particularly in the areas of roads and drainage.
- Overcoming the challenges of sharing infrastructure that comes with consolidation.
- The ownership of and responsibility for community infrastructure.
- Balancing our approach to non-Council assets.

### What is not Included in this Plan

- Aquatic Strategy which will address asset and renewal challenges.
- Property.
- Plant and Equipment.
- Waterways.
- Land Stabilisation.
- Waste Management.
- Coal Creek Community Park and Museum.

## Our Asset Base

The assets owned and operated by South Gippsland Shire Council cross four asset portfolios – in total over \$900 million in replacement costs.

The mix of infrastructure is detailed in the table below as a percentage of the total replacement value. These infrastructure assets support nearly every aspect of our day-to-day activities. They keep us safe, healthy, connected and employed. Maintaining existing infrastructure is very important and a legal obligation.

As of 2024, South Gippsland Shire Council has a current health percentage of 65 per cent, whilst the national average is 65 per cent.

The distribution of South Gippsland Shire Council's asset portfolio by asset category and replacement value is shown below.

Infrastructure Assets	Replacement Cost (\$,000)	Asset Health (% remaining life)
Transport Infrastructure	\$630,000	64%
Stormwater Drainage	\$60,000	62%
Parks, Open Space and Recreation	\$60,000	54%
Buildings and Facilities	\$150,000	76%
<b>Total Replacement Value (\$,000)</b>		<b>Overall Health</b>
<b>\$900,000</b>		<b>65%</b> <b>(National Average = 65%)</b>

Further Asset Values	Total Replacement Value
Property	\$123 million
Plant and Equipment	\$25 million
Waterways	\$11 million
Waste Management	\$4.5 million
<b>Total \$ Assets Under Management</b>	<b>\$1.06 billion</b>

## Strategic Context

Under the *Local Government Act (Victoria) 2020*, South Gippsland Shire Council is legislatively required to establish a suite of strategic management plans that guide Council's future planning, asset management and financial sustainability.

An overview of these strategic management plans and how it supports their delivery are shown below.



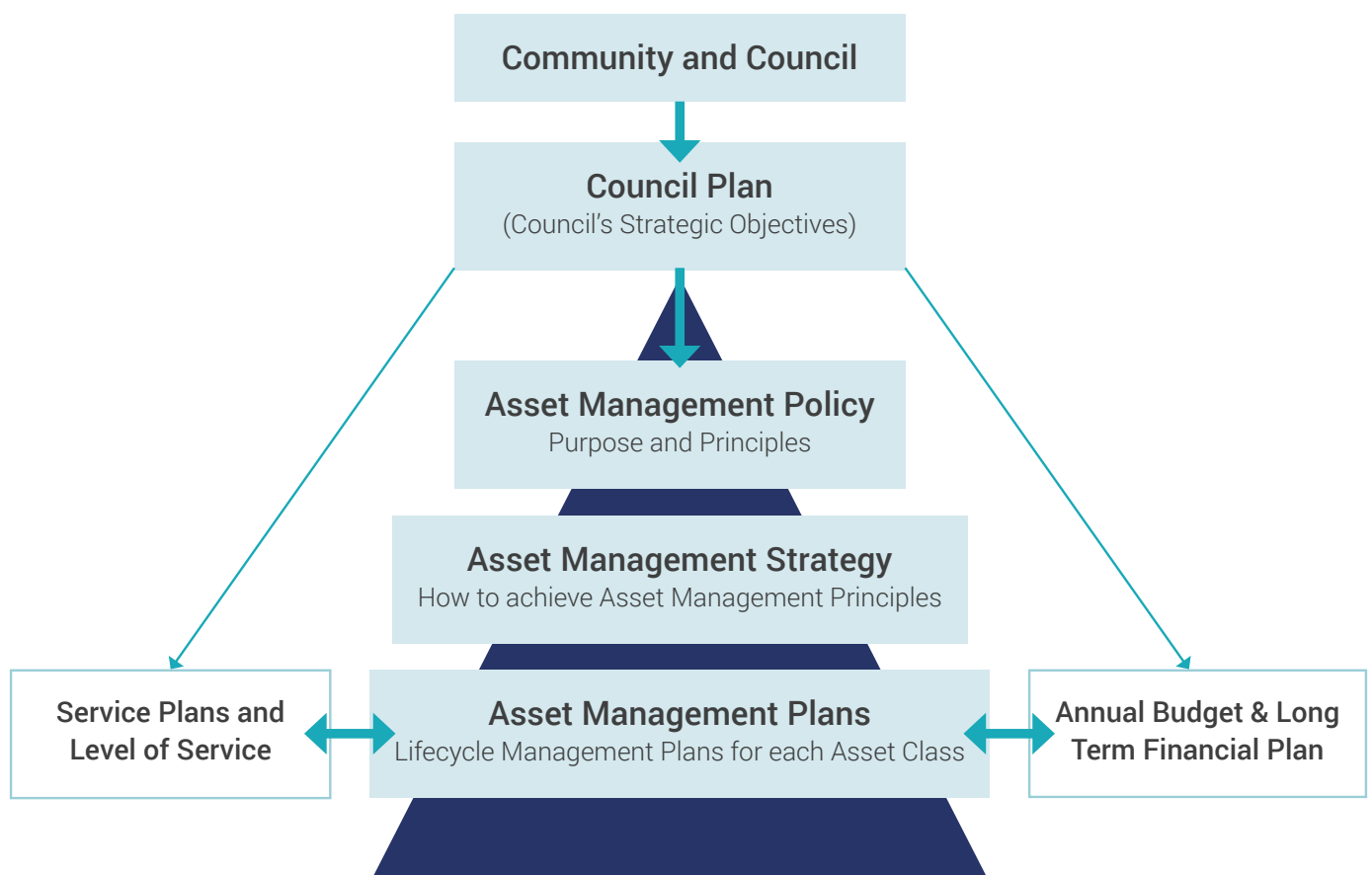
### Asset Management Planning

South Gippsland Shire Council takes a lifecycle management approach to asset management planning, considering the resourcing requirements to operate, maintain, rehabilitate and renew assets to meet service level requirements and asset useful life expectancy.

To ensure we get the best possible return on our asset spending, we consider the costs of an asset over its useful life – that is from the time a new asset is built or acquired, to the time it is replaced or disposed of. This approach allows us to get the most out of our assets by meeting required levels of service in the most cost-effective way.

South Gippsland Shire Council’s asset management practices are also governed internally by the Asset Management Policy, Asset Plan and supporting documents/strategies. The whole process is supported by enablers such as technology, data, processes and people, and is informed by key corporate and strategic documents.

South Gippsland Shire Council’s Asset Management Framework is outlined below.



## Lifecycle Approach to Asset Management

### Planning and Design

When identifying asset requirements that meet service delivery needs over the long term, there are a range of considerations: whole-of-life costs, service needs, community benefit, affordability, equity, accessibility, strategic alignment, maintainability and environmental factors.

### Creation and Acquisition

Before constructing, expanding, upgrading or acquiring a new asset, alternative service delivery solutions are considered such as alternate asset use, leasing or strategic partnerships. Any increase in service or assets should align to an endorsed management plan or strategy and be supported by a lifecycle cost that informs the Financial Plan of the long-term maintenance and renewal needs.

### Maintenance and Operations

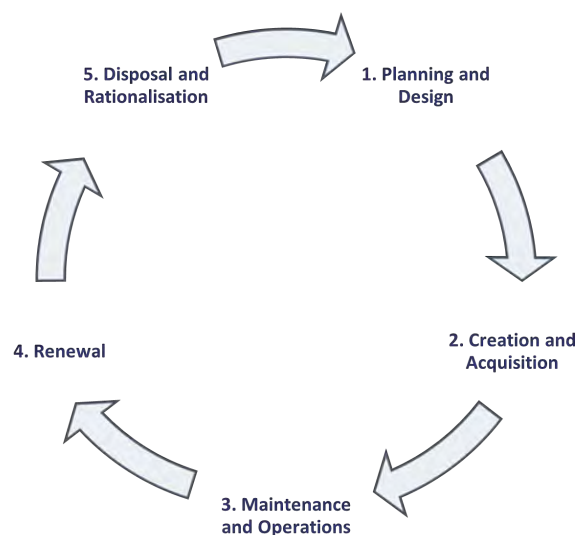
Each asset's operations are monitored consistently over their useful life. A program of planned condition assessments, maintenance and servicing is undertaken to minimise ongoing costs and the risk of asset failure and to ensure the asset remains operational, safe and compliant, and meet current maintenance levels of service.

### Renewal and Upgrade

Existing assets are replaced only when they have reached their intervention state – that is, they no longer support the required level of service delivery. Prioritisation of such works is based on criticality of the service and associated assets. Renewal of South Gippsland Shire Council assets is an obligation of the *Local Government Act 2020*.

### Change of Service, Disposal and Rationalisation

Where an asset no longer directly supports the required level of service delivery, a change in the service, decommissioning or rationalisation of the asset to reduce lifecycle costs is considered as part of long-term financial planning.





## Strategic Asset Management Targets

The Asset Plan must be consistent with the Financial Plan and demonstrate that responsible choices are made around budget allocations to infrastructure. We want to ensure that lifecycle costs and forecasts to deliver services are balanced with the Financial Plan.

Current State	Target State
65% Asset Health <sup>2</sup>	>70% Asset Health*
4.37% Poor / Very Poor Condition <sup>3</sup> in 2024	<5% Poor / Very Poor Condition future years

The target state, or where we want to be, has been set based on a number of key considerations. From an asset management perspective, we aim to set our intervention standards to hold assets in a manageable state, where we are not creating a burden for future generations. The factors we've considered in establishing these targets include:

- National State of the Assets points at a national target to keep the proportion of assets in **Poor / Very Poor Condition (PVP)** below 5 per cent.
- The aspirational target of 70 per cent asset health will require renewal investment.
- Assessing each operational individual asset class management plan, the recommended scenarios and indicators for each class, balancing these plans at the portfolio level.
- Considering affordability and achievability including availability of funding and grants.
- Management of reserves.
- Capacity to borrow.
- Innovation in services and technology.
- The capital works plan we are able to deliver across the 10 years must be affordable.

**Note:** *Increases in service that use existing renewal budgets or that do not have additional funds allocated, will affect asset health.*

<sup>2</sup> Asset Health refers to the life expectancy and serviceability of the asset portfolio

<sup>3</sup> PVP refers to the number of assets in Poor and Very Poor Condition

## Strategic Alignment

The *South Gippsland Community Vision 2040* sets the foundation for all Council plans and strategies is to ensure actions undertaken by Council are guided by community aspirations now and into the future. Five priorities were developed in the Community Vision:

- A Healthy, Connected and Engaged Community.
- Sustainability and Climate Change.
- Shaping Our Future.
- Enhanced Natural Environment and Cultural Heritage.
- A Destination to Live, Visit and Enjoy.

In the *Council Plan 2025 to 2029*, there are three themes:



### Leading with Integrity

*Good Governance and Financial Sustainability*



### Developing a Sustainable Future

*Environment, Growth and Economy*



### Empowering Communities

*Healthy, Connected and Inclusive*

To ensure Council has a capacity to work towards achievement of the Community Vision and the Council Plan, a Financial Plan has been prepared to guide the financial resources of Council over the next 10 years. This Plan is updated annually.

## How the Asset Plan Interacts with other Council Plans and Strategies

The Asset Plan sets out how we will manage our existing infrastructure (renewal). The *Community and Economic Infrastructure Blueprint 2021 to 2036* assists with planning for infrastructure via demand for upgrade, expansion and new as well as helping identify under and over supply of assets / infrastructure.

## Blueprint and Asset Planning Principles

These guiding principles reflect our commitment to a best practice, contemporary approach to asset management and support our Community Vision.

### Community Benefit is Maximised

Maximise community benefit by promoting access, inclusion, economic contribution and by building social connection.

### Alignment with Strategic Direction

Undergo strategic community planning to ensure the proposal aligns with Council's service and strategic direction.

### Whole-of-Life Costs are Clear

Demonstrate whole-of-life costs and adherence to asset management principles to ensure community facilities are multi-functional (where possible), well maintained and managed, fit for purpose and in the best position for the municipality.

### Services and Use are Appropriate

Ensure the proposal meets the level of service and appropriate use of the facility so that it will meet the community's needs now and into the future, accounting for contemporary regulations and standards.

### Risk is Managed

Demonstrate risk mitigation within a proposal to safeguard the future project for all concerned.

### Financial Commitment is Understood

Justify all financial aspects of a proposal with consideration of Council's whole-of-life responsibilities by thorough planning and business case / feasibility studies where the need is identified.

## Our Community's Role

We are committed to engaging with our community and ensuring transparency in our decision-making by providing opportunities to provide input into decisions that affect asset and service delivery.

In compliance with the *Local Government Act 2020*, we sought feedback from the community at key points in the Council Plan and decision-making process to ensure we provide services and assets that are sustainable and available for future generations.

Our stakeholders include:

- The community.
- The Council.
- User groups.
- Community Group leaders.

### Council's Community Engagement Principles

These guiding principles are applied at key points in our asset management planning process in line with our commitment to a best practice, contemporary approach to community engagement.

1. We will enable the community to provide meaningful input into decision-making.
2. We will be clear about the objectives of engagement and the opportunities to influence decision-making.
3. We will be respectful of all community members including residents, True Custodians, Council officers and Councillors.
4. We will provide accurate, timely and accessible information.
5. We will provide inclusive engagement opportunities for all community members, including those considered hard to reach.
6. We will provide multiple opportunities for the community to participate.
7. We will consider the needs and interests of all people in the decision-making process.
8. We will inform the community of the final decision and how their input was considered.
9. We will review and evaluate the effectiveness of the community engagement.
10. We will plan, resource and report on our engagement processes properly.

## How We Engage with our Community

There are many ways members of the community can inform and influence decisions about our assets.

### **Annual Community Satisfaction Survey**

Community members have the opportunity to provide input that may be used to help us identify ways we can improve our performance and provide more effective services for our community.

### **Annual Budget (incorporating Capital Works Program)**

Our draft Budget is developed using a consultation process that involves key stakeholders and Councillors. It is then published for community comment and input.

### **Council Meetings**

We provide access to meeting agendas and minutes, and community members have the opportunity to raise issues directly with us at public meetings.

### **Community Forums**

Community members have the opportunity to talk to Councillors and Council staff directly about programs, services or any other matter.

### **Digital Platforms**

Community members can find out information about services and assets through our website or can interact directly with us via social media.

### **Consultation for Major Infrastructure Projects**

We seek to engage with user groups and stakeholders who may be affected.

### **Customer Service Requests**

Community members can contact us directly about any hazards, maintenance issues or other problems they see. This complements our regular inspection programs and helps us preserve the safety and function of our assets.

### **Asset Plan Engagement**

Our Community Vision, Council Plan and Long Term Financial Plan were prepared with direct input from our community via deliberative engagement. Outcomes of this engagement have also been used to inform this Asset Plan.

The Asset Plan has been prepared via a deliberative engagement process. This allows our community to consider information, discuss the impacts, trade-offs and comparative options for asset management, and influence a range of important principles that will guide our future asset and service decisions.

## How We Manage Our Assets

### Our Assets Support Our Services

South Gippsland Shire Council provides a range of important and valued services to support the community to be a place for all. Our services have yet to be defined in a service catalogue and this has been highlighted as a key improvement item.

Our assets are valuable and tangible physical elements within the region that are essential for delivering effective services and enhancing public wellbeing. These assets, both heritage and new, built and natural, belong to all our communities and contribute to provide opportunities for current and future generations to work, live, play and thrive in a safe and habitable environment. Over time, these assets degrade through natural wear-and-tear, malicious damage or obsolescence. Balancing our ratepayer dollars to ensure these assets are maintained to their fullest potential is integral to our long-term financial sustainability.

### Why is Asset Management Important?

Our community expects assets to be provided to a standard that ensures public safety, amenity and accessibility and to support the delivery of quality services and programs.

We need to balance delivering what our community needs and expects, with what our community can afford.

Over time, our community's needs and expectations are bound to change – with demographics, climate and technology constantly evolving. With a finite budget for investment in assets, a planned and measured approach to asset management is necessary to ensure a fair and fiscally prudent long-term financial plan.



## Levels of Service

Our service levels are defined by our expectations of the standard at which an asset needs to perform. We define our service levels with respect to availability of the service, quality of the service, risk posed by service deficiency, accessibility of the service and comfort level of the service.

Where a higher level of service is required due to higher utilisation and need, this asset will be prioritised.

Service levels are set by South Gippsland Shire Council based on community expectations, legislated levels of service and subject matter standards, and balanced against affordability.

Our decisions on maintenance, renewal and upgrades are driven by these service level interventions and are based on the criticality of the asset (service), utilisation and available resources.

When determining appropriate service levels, we focus on the following key considerations:

- Appropriate intervention level;
- What is the ongoing investment needed to fund minimum levels; and then
- Finding the balance based on priority, risk and utilisation.

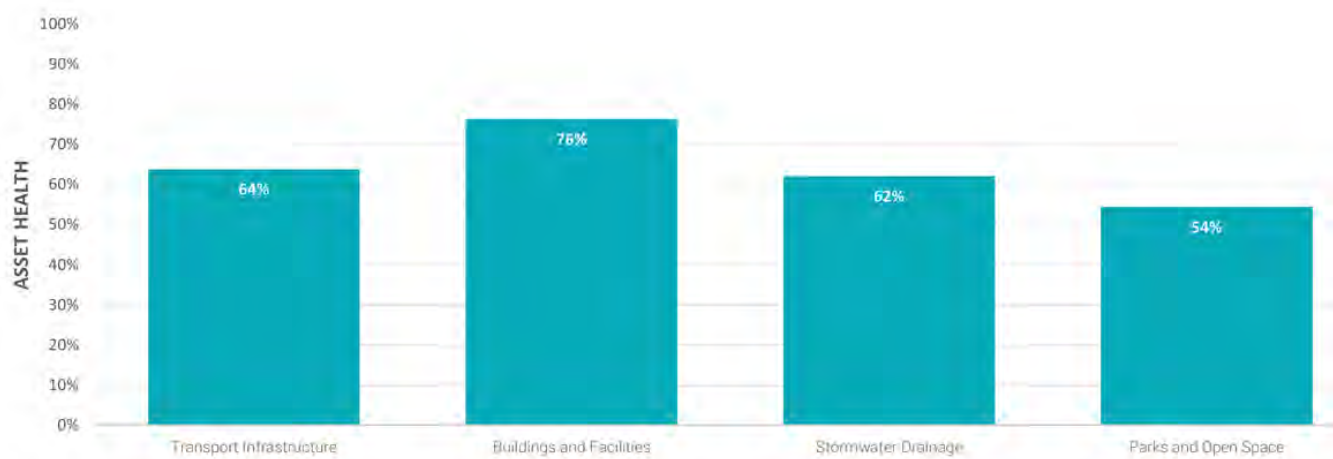
## The State of Our Assets

South Gippsland Shire Council is responsible for delivering services to the community. Many of these services rely on a large and diverse portfolio of physical assets for delivery. Understanding the current state of these assets, their service performance, costs and risks enables us to plan and prioritise maintenance and management to best meet the needs of the community. To better manage their unique characteristics and challenges, assets are categorised into asset classes.

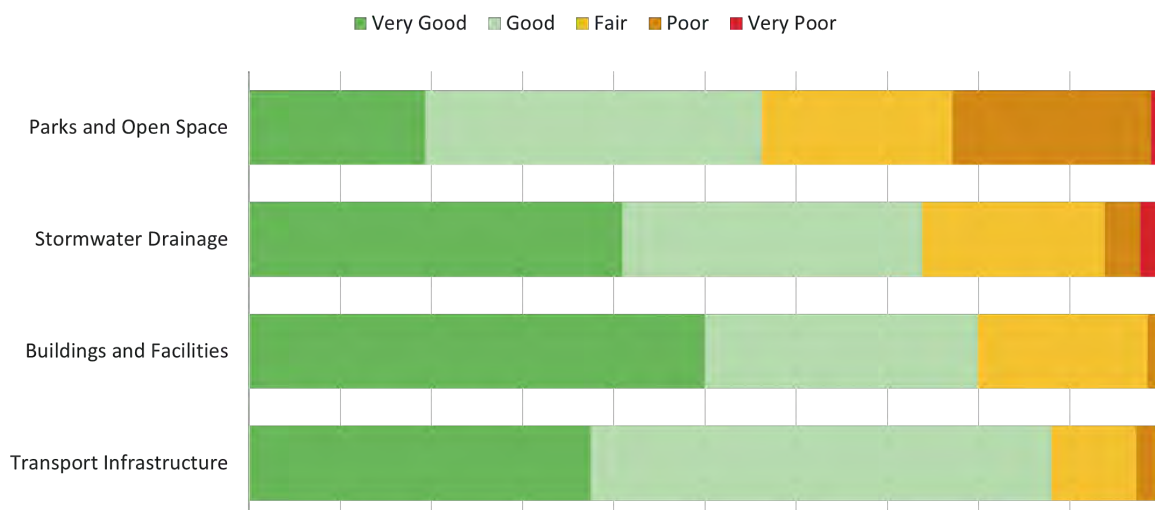
This Asset Plan presents a high-level summary of the state of the assets and their sustainability. Detailed data on each asset class, as well as intervention levels and service monitoring, future financial sustainability options and consequences, can be found in the relevant asset management plan.

When we consider asset performance, we consider current state, but most importantly, we take a long-term view to ensure future sustainability and minimise any burden on future generations. This section presents the anticipated performance of our \$900 million asset (Replacement Value) portfolio over the next 10 years.

Asset health is a measure of the remaining useful life of the asset portfolio. The graph below displays the current asset health by asset class.

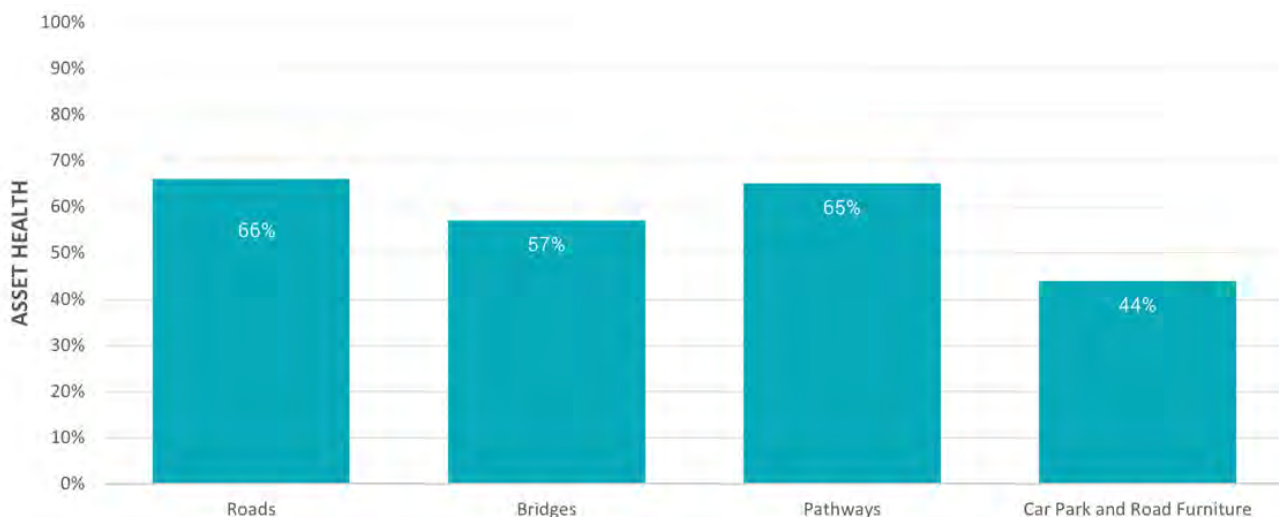


The condition for all asset classes is reported using a one to five rating system (IPWEA 2015, IIMM, Sec 2.5.4, p 2 | 80) as shown below.



## Transport Infrastructure

The value of transport infrastructure assets covered by this Plan are estimated at \$630 million as at 30 June 2024. The figures below provide a snapshot of the overall health of South Gippsland Shire Council's transport infrastructure assets by asset class.



### Why Do We Have These Assets?

Our transport assets enable people to move safely and efficiently around our region, whether as a driver or rider, or as a pedestrian.

### What Does Our Work Involve?

Operations and Maintenance	Renewal	Upgrade and New
<ul style="list-style-type: none"> <li>Maintenance and repairs to roads such as patching potholes, crack sealing and path grinding.</li> <li>Annual grading programs.</li> <li>Operational servicing such as street sweeping, vegetation management and weed spraying.</li> </ul>	<ul style="list-style-type: none"> <li>Resurfacing of existing roads.</li> <li>Road reconstruction or major patching of road failures.</li> <li>Resheeting gravel roads.</li> <li>Replacement of sections of existing pathways and kerb and channel to an equivalent standard.</li> <li>Bridge and Culvert renewal.</li> </ul>	<ul style="list-style-type: none"> <li>Constructed / gifted assets by developers.</li> <li>Road safety improvements such as installation of crash barriers, intersection upgrades etc.</li> <li>Sealing of unsealed roads.</li> <li>Traffic calming treatments such as construction of roundabouts, installation of speed humps etc.</li> <li>Extension of existing pathway network to address gaps in connectivity.</li> </ul>

### How Much Do We Plan to Spend over the next 10 Years?

	Projected Expenditure (\$,000)										Total
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
<b>Operations and Maintenance</b>	\$342	\$244	\$226	\$267	\$276	\$284	\$278	\$263	\$262	\$239	<b>\$2,683</b>
<b>Renewal</b>	\$12,745	\$13,018	\$11,615	\$12,020	\$12,117	\$12,606	\$13,342	\$13,812	\$14,303	\$14,812	<b>\$130,390</b>
<b>Upgrade and New</b>	\$1,500	\$1,500	\$0	\$0	\$0	\$352	\$322	\$0	\$0	\$0	<b>\$3,674</b>
<b>Total</b>	<b>\$14,587</b>	<b>\$14,764</b>	<b>\$11,841</b>	<b>\$12,287</b>	<b>\$12,393</b>	<b>\$13,242</b>	<b>\$13,942</b>	<b>\$14,075</b>	<b>\$14,565</b>	<b>\$15,051</b>	<b>\$136,747</b>

### What Does Our Financial Plan Achieve?

Over the next 10 years we expect to spend around \$137 million on maintaining, renewing and improving the municipality's transport system. We plan to allocate renewal and maintenance funding at a level that aims to keep pace with the deterioration of our road network to retain the current average network condition of 'Good'.

This funding allocation is informed by strategic modelling analysis that predicts the deterioration of our transport assets and the impact of various renewal funding scenarios on asset condition. An asset condition audit and revaluation management plan ensures that each asset class is assessed for condition every four years.

### What are the Future Challenges and Opportunities?

#### Changing Population



- The increased demand on local roads and their connections with the Victorian Government and Collector roads due to population growth and increased dwelling density.

#### Increased Freight Task



- The increased deterioration of our road network due to an increased number of heavy vehicles and increased gross loadings.

#### Weather Events



- The lack of availability of the sustainable transport options, including public transport.
- The increased risk of damage to our transport assets due to more frequent and extreme weather events.
- The need to consider resilience in the design and construction of new assets.

#### Legislation and Compliance



- The need to meet the requirements of our Road Asset Management Plan.
- The need to ensure clarity on which roads we are responsible for.

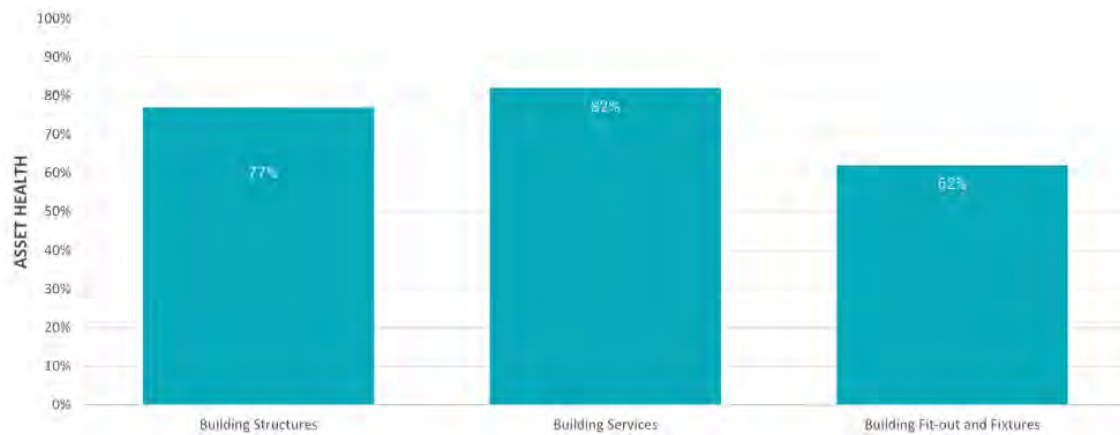
What key actions will we take, including significant projects?

- Update the Road Asset Management Plan, including technical and community levels of service.
- Continue resheeting unsealed roads.
- Continue asset data maintenance and data cleansing.
- Continue trials of innovative products to progress towards a circular economy.
- Continue to implement annual major patching and reseal programs.
- Continue to implement annual renewal programs based on asset condition assessment data.
- Continue to implement road safety initiatives.



## Buildings and Facilities

The value of buildings and facilities assets covered by this Plan are estimated at \$150 million as at 30 June 2024. The graph below provides a snapshot of overall health of South Gippsland Shire Council's Buildings and Facilities infrastructure assets by asset class.



### Why Do We Have These Assets?

South Gippsland Shire Council supports a building portfolio for community benefit and service operation.

### What Does Our Work Involve?

Buildings (owned or managed) are inspected, maintained and renewed, where appropriate, by South Gippsland Shire Council. Examples of components maintained are air conditioning, plumbing, solar systems and electrical services.

### How Much Do We Plan to Spend over the Next 10 Years?

	Projected Expenditure (\$,000)										Total
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
<b>Operations and Maintenance</b>	\$1,770	\$1,732	\$1,781	\$1,725	\$1,726	\$1,671	\$1,665	\$1,632	\$1,667	\$1,732	<b>\$17,102</b>
<b>Renewal</b>	\$2,038	\$3,756	\$3,147	\$3,647	\$1,184	\$5,578	\$2,392	\$4,372	\$282	\$1,338	<b>\$27,734</b>
<b>Upgrade and New</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Total</b>	<b>\$3,808</b>	<b>\$5,488</b>	<b>\$4,928</b>	<b>\$5,372</b>	<b>\$2,910</b>	<b>\$7,249</b>	<b>\$4,057</b>	<b>\$6,004</b>	<b>\$1,949</b>	<b>\$3,070</b>	<b>\$44,836</b>

### What Does Our Financial Plan Achieve?

Over the next 10 years we expect to spend around \$44 million on maintaining, renewing and improving the municipality's buildings and facilities. We plan to allocate renewal and maintenance funding at a level that aims to keep pace with the deterioration of our buildings and facilities to retain current average condition of 'Good'. We intend to quantify the spending on assets on Crown Land.

This funding allocation is informed by strategic modelling analysis that predicts the deterioration of our buildings and facilities and the impact of various renewal funding scenarios on asset condition. An asset condition audit and revaluation management plan ensures that each asset class is assessed for every four years.

### What Are the Future Challenges and Opportunities?

#### Consolidation



- Buildings are fit for purpose.
- Buildings are for multi-purpose use, highly utilised and foster a sense of connection.

#### Rising Construction Costs



- The increased cost of materials and contracts.

#### Weather Events



- The increased risk of damage to our infrastructure due to more frequent and extreme weather events.
- The need to consider resilience / betterment in the design and construction of assets.

#### Legislation and Compliance



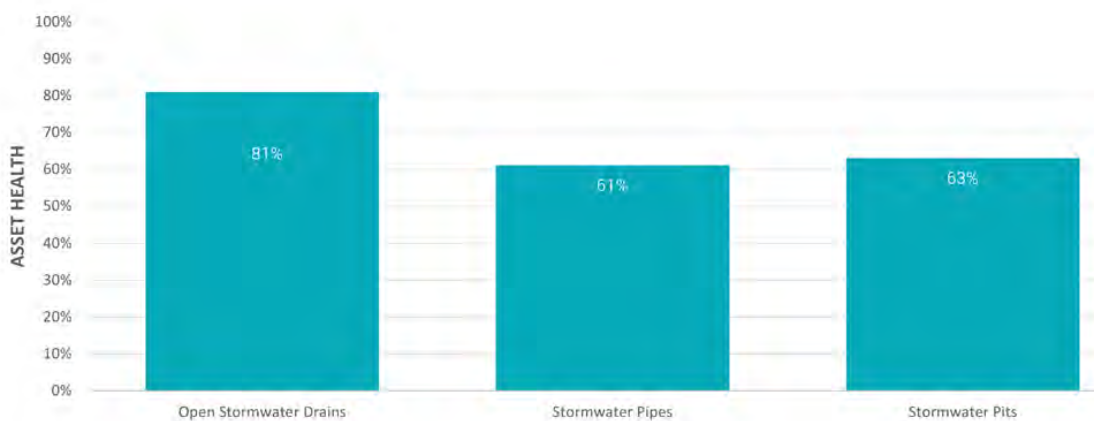
- National Construction Code Compliance.
- Essential Safety Measures.

What key actions will we take, including significant projects?

- Sustainable Building Asset Management Plan.
- Leongatha Memorial Hall Feasibility Study.

### Stormwater Drainage Infrastructure

The value of stormwater drainage assets covered by this Plan are estimated at \$60 million as at 30 June 2024. The graph below provides a snapshot of the overall health of South Gippsland Shire Council’s Stormwater Drainage infrastructure assets by asset class.



#### Why Do We Have These Assets?

South Gippsland Shire Council provides drainage systems to control and manage excess rainwater, preventing flooding during heavy rainfall. Without proper drainage, water can pool on streets, in homes, or in businesses, leading to significant property damage, destruction of infrastructure and disruption of daily life.

#### What Does Our Work Involve?

We maintain, inspect and renew assets (open drains, pipes and pits) for this service.

#### How Much Do We Plan to Spend over the Next 10 Years?

	Projected Expenditure (\$,000)										Total
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
<b>Operations and Maintenance</b>	\$328	\$324	\$319	\$343	\$336	\$329	\$322	\$314	\$306	\$298	<b>\$3,220</b>
<b>Renewal</b>	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$70</b>
<b>Upgrade and New</b>	\$180	\$155	\$161	\$167	\$174	\$180	\$187	\$194	\$202	\$209	<b>\$1,809</b>
<b>Total</b>	<b>\$578</b>	<b>\$479</b>	<b>\$480</b>	<b>\$510</b>	<b>\$510</b>	<b>\$509</b>	<b>\$509</b>	<b>\$508</b>	<b>\$508</b>	<b>\$507</b>	<b>\$5,099</b>

### What Does Our Asset Plan Achieve?

Over the next 10 years we expect to spend around \$5.9 million on maintaining, renewing and improving the municipality's stormwater drainage infrastructure although this class requires further data collection and analysis to determine the correct renewal allocation. We plan to allocate renewal and maintenance funding at a level that aims to keep pace with the deterioration of our stormwater drainage to retain the current average condition of 'Good'.

This funding allocation is informed by strategic modelling analysis that predicts the deterioration of our stormwater drainage assets and the impact of various renewal funding scenarios on asset condition. An asset condition audit and revaluation management plan ensures that each asset class is assessed for condition every four years.

### What Are the Future Challenges and Opportunities?

#### Changing Population



- The increased demand on local drainage networks and compacted soil, due to population growth and increased dwelling density.

#### Network Capacity



- The lack of capacity in piped infrastructure, failing joints and absence of inlets.

#### Weather Events



- Increased rainfall intensity.
- Increased storm activity, as well as riverine and estuarine flooding may cause damage to property.

#### Legislation and Compliance



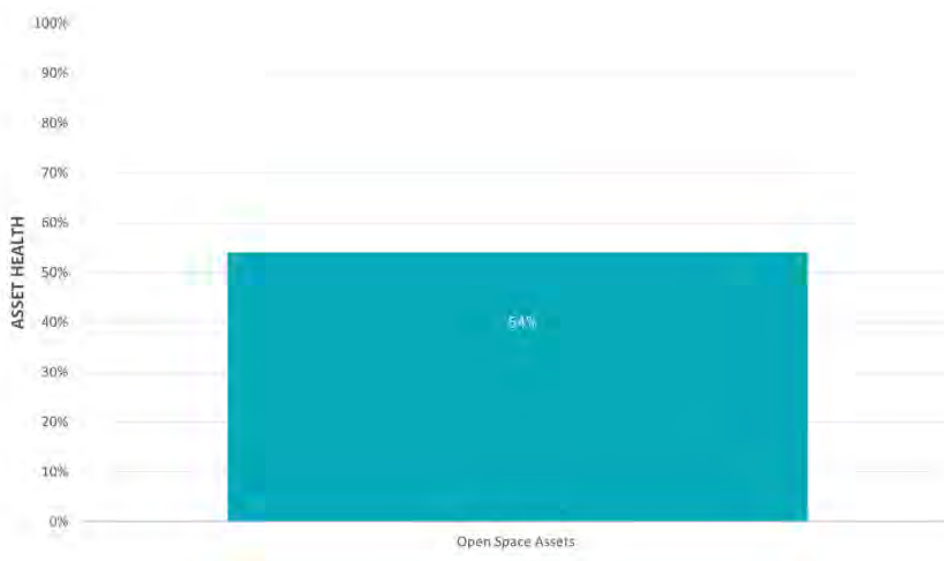
- The need to meet the requirements of our Road Asset Management Plan and Water Act obligations.

What key actions will we take, including significant projects?

- Further data collection of drainage asset condition and analysis.

### Parks, Open Space and Recreation

The replacement value of Parks, Open Space and Recreation assets covered by this Plan are estimated at \$60 million as at 30 June 2024. The graph below provides a snapshot of the overall health of South Gippsland Shire Council's Parks, Open Space and Recreation infrastructure assets by asset class. Estimates have been made on asset data and maintenance using industry standards. This will improve with more accurate data collection.



#### Why Do We Have These Assets?

To enhance quality of life for residents by providing opportunities for passive and active recreation.

#### What Does Our Work Involve?

Maintaining and renewing playgrounds, parks, open space and recreation precincts.

#### How Much Do We Plan to Spend over the Next 10 Years?

	Projected Expenditure (\$,000)										Total
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
<b>Operations and Maintenance</b>	\$2,175	\$2,533	\$2,520	\$2,827	\$3,048	\$3,091	\$3,237	\$3,340	\$3,372	\$3,518	<b>\$29,661</b>
<b>Renewal</b>	\$1,522	\$537	\$190	\$223	\$247	\$357	\$79	\$74	\$248	\$255	<b>\$3,732</b>
<b>Upgrade and New</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
<b>Total</b>	<b>\$3,697</b>	<b>\$3,070</b>	<b>\$2,710</b>	<b>\$3,050</b>	<b>\$3,295</b>	<b>\$3,448</b>	<b>\$3,318</b>	<b>\$3,414</b>	<b>\$3,620</b>	<b>\$3,773</b>	<b>\$33,939</b>

### What Does Our Financial Plan Achieve?

Over the next 10 years we expect to spend around \$33 million on maintaining, renewing and improving the municipality's parks, open space and recreation infrastructure. We plan to allocate renewal and maintenance funding at a level that aims to keep pace with the deterioration of our parks, open space and recreation assets to retain the current average condition of 'Good'.

This funding allocation is informed by strategic modelling analysis that predicts the deterioration of our parks, open space and recreation assets and the impact of various renewal funding scenarios on asset condition. An asset condition audit and revaluation management plan ensures that each asset class is assessed for condition every four years.

### What Are the Future Challenges and Opportunities?

#### Changing Population



- The increased demand on local parks and playgrounds due to population growth and increased dwelling density.

#### Rising Costs and Expectations



- The rise in costs of playground equipment.
- The demand for larger, well-equipped playgrounds and destination parks.

#### Weather Events



- Increased storm activity rainfall, heat and drought as well as flooding, may cause damage to existing parks, playgrounds and tree cover.

#### Legislation and Compliance



- The need to ensure compliance with Child Safety Standards for playground equipment.
- Understanding what open space we are legally responsible for maintaining and renewing.

What key actions will we take, including significant projects?

- Open Space Asset Management Plan.



## Funding for the Future

To ensure responsible and sustainable stewardship of our assets, we are committed to balancing our community's needs and aspirations with what is affordable for ratepayers.

Making decisions about funding our assets requires ongoing balancing of service levels, risk and the need to adequately maintain and renew assets. Our aim is to achieve long-term asset sustainability.

### Integration with the Financial Plan

To ensure the resources needed to manage our assets are provided in our financial planning instruments, integration of the Asset Plan and the Long Term Financial Plan is critical.

The balance between maintaining and renewing our assets and accommodating funding for improvement and growth is a constant challenge – underfunding the renewal of an asset can lead to lower levels of service, and deferring an important asset upgrade can mean that the asset is no longer fit for purpose.

South Gippsland Shire Council's Asset Plan has considered a minimum of two options, linked to community levels of service. The adopted expenditure included in this Asset Plan is consistent with our affordability after considering at least two scenarios per service / class.

All funding requirements identified for each asset portfolio have been allocated in the Long Term Financial Plan. Forecasts included in this Asset Plan for the projected asset expenditure is consistent with our Long Term Financial Plan and cover the planned asset activities for the next 10 years. This will require future monitoring and further analysis as new asset information becomes available such as new asset condition data. Funding requirements may potentially change and require adjustment to both this Asset Plan and the Long Term Financial Plan.

### Our Asset Investment Strategies

Looking ahead to the next 10 years, our approach is to be prudent in our investment decisions using a holistic lifecycle approach to asset management.

This means that we will aim to plan our assets so that they will continue to support quality living, economic development and environmental sustainability in the long term.

Investment in asset maintenance and renewal will be balanced by limited investment in upgraded and expanded assets to meet current and future demand across the region as we grow and change. This is a major challenge for South Gippsland Shire Council.

Maintaining integration between our Asset Plan and Long Term Financial Plan is key to ensuring that future funding is allocated in a way that supports service delivery and effective asset management.

Our asset investment strategies align with our asset management and financial planning principles.

We will aspire to:

- Optimise asset life through timely and effective maintenance.
- Continue to place a high priority on renewing our ageing assets.
- Manage the impacts of growth by being strategic in how we plan for our future asset needs.
- Comply with our obligations by actioning legislated standards in asset planning and development.
- Provide affordable services by balancing community needs and aspirations with what ratepayers can afford.
- Build resilient assets that not only deliver the best outcomes for our community, but also the best outcome for the environment.

### Asset Expenditure Categories

For the purpose of this Asset Plan, our asset spending is categorised in a way that helps us to plan our budgets and track how we spend our money on assets and services.

Expenditure Type	Asset Management Activity	Description
Operational	Maintenance	Scheduled work to keep assets operating at the required level of service, or reactive work to repair defects and ensure that assets meet their service life and don't require early renewal.
	Operations	Recurrent expenditure that is required to use an asset such as utility costs, audit and inspection programs, cleaning or fees paid to other organisations.
Capital	Renewal	Works on assets that are at the end of life that restore their ability to deliver or facilitate the delivery of the desired service.
	Upgrade	Works that increase the quality of the existing service that can be delivered through an existing asset.
	Expansion	Works that increase the quantity of the same services that can be delivered through an existing asset.
	New	Works that generate an asset that can provide a service that does not currently exist.

### What It Will Cost

Over the next 10 years we expect to spend:

- \$166 million renewing our assets.
- \$53 million operating and maintaining our assets.

This equates to a combined investment of \$220 million, making sure our assets remain safe and fit-for-purpose. A detailed breakdown of what we expect to spend on each asset function over the next 10 years is provided in the individual asset profiles listed in [Appendix Two](#). A summary of the planned total expenditure by asset function for the 2025 to 2035 period is shown in the table below.

Service Group	Maintenance Costs (\$,000)	Renewal Costs (\$,000)	Upgrade Costs (\$,000)	New Costs (\$,000)	Total (\$,000)
Transport Infrastructure	\$2,683	\$130,390	\$3,674	\$0	\$136,747
Buildings and Facilities	\$17,102	\$27,734	\$0	\$0	\$44,836
Parks and Open Space	\$29,661	\$3,732	\$0	\$0	\$33,393
Stormwater Drainage Infrastructure	\$3,220	\$70	\$1,809	\$0	\$5,100
<b>Total Lifecycle Costs</b>	<b>\$52,666</b>	<b>\$161,926</b>	<b>\$5,483</b>	<b>\$0</b>	<b>\$220,076</b>

## Monitoring and Improvement Plan

Asset planning is not a set-and-forget process. It needs to be flexible to ensure our assets and levels of service are responsive to changes in population and demographics, and the ongoing challenge of climate change. It also needs to capitalise on emerging trends and opportunities and continue to meet agreed requirements as priorities change over time.

### Strategic Asset Management Plan Reviews and Updates

This Asset Plan will be formally reviewed and updated every four years in line with the new Council term to provide opportunities for the new Council to make any required changes.

Intermediary reviews may be undertaken to provide the opportunity to reflect improvements achieved, major financial decisions made, the consideration of any relevant external factors, or changes to long-term capital works programs to ensure it is responsive to our available financial resources over time.

### Reporting

Reporting on service levels and other performance measures is undertaken as part of our Annual Report.

### Continuous Improvement

We acknowledge that significant annual expenditure is required to manage and maintain our existing infrastructure. This highlights the importance of maintaining high-level skills and practices to ensure services are delivered economically and sustainably. South Gippsland Shire Council is committed to continuously working to improve our knowledge, skills and operational practices in line with sector-wide best practice.

The financial analysis and projections in this Asset Plan are based on existing data, processes, systems and standards. South Gippsland Shire Council is committed to identifying ways to achieve a more robust evidence-base and analysis, and to improving our practices to achieve this. One of the keys to this will be engaging with our community to establish optimised service levels that are affordable over the long term.

### Asset Management Improvement Road Map

The Asset Management Improvement Road Map highlights action item opportunities that South Gippsland Shire Council can prioritise and implement to improve their Strategic Asset Management capabilities within the context of the organisations overall Asset Management System. One of the key outcomes of the Road Map is to improve alignment between the asset management planning process and the Long Term Financial Plan.



# Appendix





## Appendix One: Asset Management Improvement Plan

Item Number	Improvement Action Description	Year of Effort	Proposed Timeframe / Duration	Priority	Dependencies / Comment
1	Commence the development of a Sustainable Building and Asset Management Strategy	2025	2 years	High	Property, Building and Service owners
2	Implementation of the Sustainable Building Asset Management Strategy recommendations	2026/27	1 year	High	Property, Building and Service owners
3	Non-Council Asset project	2025	6 months	High	All directorates
4	Service Reviews and Assets	2026	1 year	High	All directorates
5	Undertake further asset data collection	2025/26	2 years	High	Infrastructure Planning
6	Review Asset Management Systems	2027	6 months	Medium	Infrastructure Planning



## Appendix Two: Long Term Investment Plan

Projected Renewal Expenditure (\$,000)											
Renewal Expenditure based on Proposed Long Term Financial Plan											
Financial Class	Financial Subclass	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35
Infrastructure	Transport Infrastructure	\$12,745	\$13,018	\$11,615	\$12,020	\$12,117	\$12,606	\$13,342	\$13,812	\$14,303	\$14,812
Buildings	Buildings and Facilities	\$2,038	\$3,756	\$3,147	\$3,647	\$1,184	\$5,578	\$2,392	\$4,372	\$282	\$1,338
Infrastructure	Stormwater Drainage	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Infrastructure	Parks and Open Space	\$1,522	\$537	\$190	\$223	\$247	\$357	\$79	\$74	\$248	\$255
<b>Total</b>		<b>\$16,375</b>	<b>\$17,311</b>	<b>\$14,952</b>	<b>\$15,890</b>	<b>\$13,548</b>	<b>\$18,541</b>	<b>\$15,813</b>	<b>\$18,528</b>	<b>\$14,833</b>	<b>\$16,405</b>

Projected Growth Expenditure (\$,000)											
New and Upgrade Expenditure based on Proposed Long Term Financial Plan											
Financial Class	Financial Subclass	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35
Infrastructure	Transport Infrastructure	\$1,500	1,500	\$0	\$0	\$0	\$352	\$322	\$0	\$0	\$0
Buildings	Buildings and Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Infrastructure	Stormwater Drainage	\$180	\$155	\$161	\$167	\$174	\$180	\$187	\$194	\$202	\$209
Infrastructure	Parks and Open Space	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>		<b>\$1,680</b>	<b>\$1,655</b>	<b>\$161</b>	<b>\$167</b>	<b>\$174</b>	<b>\$532</b>	<b>\$509</b>	<b>\$194</b>	<b>\$202</b>	<b>\$209</b>

Projected Recurrent Expenditure (\$,000)											
Recurrent Operational and Maintenance Expenditure based on Proposed Long Term Financial Plan											
Financial Class	Financial Subclass	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35
Infrastructure	Transport Infrastructure	\$342	\$244	\$226	\$267	\$276	\$284	\$278	\$263	\$262	\$239
Buildings	Buildings and Facilities	\$1,770	\$1,732	\$1,781	\$1,725	\$1,726	\$1,671	\$1,665	\$1,632	\$1,667	\$1,732
Infrastructure	Stormwater Drainage	\$328	\$324	\$319	\$343	\$336	\$329	\$322	\$314	\$306	\$298
Infrastructure	Parks and Open Space	\$2,175	\$2,533	\$2,520	\$2,827	\$3,048	\$3,091	\$3,237	\$3,340	\$3,372	\$3,518
<b>Total</b>		<b>\$4,616</b>	<b>\$4,833</b>	<b>\$4,846</b>	<b>\$5,163</b>	<b>\$5,386</b>	<b>\$5,375</b>	<b>\$5,502</b>	<b>\$5,549</b>	<b>\$5,607</b>	<b>\$5,787</b>

SOUTH GIPPSLAND SHIRE COUNCIL

9 Smith Street (Private Bag 4) Leongatha VIC 3953

Phone: 5662 9200

Email: [council@southgippsland.vic.gov.au](mailto:council@southgippsland.vic.gov.au)

Website: [www.southgippsland.vic.gov.au](http://www.southgippsland.vic.gov.au)

Facebook: [www.facebook.com/southgippslandshirecouncil](https://www.facebook.com/southgippslandshirecouncil)



SOUTH GIPPSLAND

# DRAFT Municipal Public Health and Wellbeing Plan

2025 to 2029



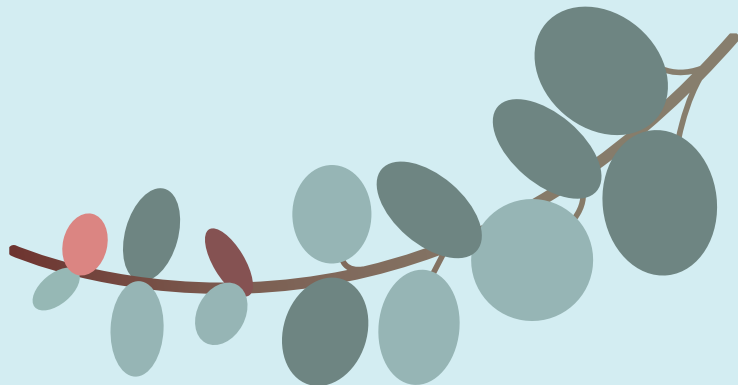
*South Gippsland*  
Shire Council

*We acknowledge the strength, resilience and community values of First Nations people, and their rich history as the world's oldest living culture as we strive for better health and wellbeing across South Gippsland.*

### *Acknowledgment of Country*

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

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



*Eucalyptus, (genus Eucalyptus)*

# Plan at a Glance

A healthy and well community is one that is resilient, and where people have a sense of belonging. It is where economic and social opportunities exist and there is a clean environment where we can be protected from impacts on our environment, including climate change.

This Plan aims to improve health and wellbeing by addressing the broader influences on health, aiming to reduce inequalities, including access to health, and by empowering individuals and communities.

## Healthy South Gippsland Strategic Framework

The following Framework will guide our work over the next four years.

PRIORITY	GOAL	STRATEGIES
 <p><b>Preventing all forms of violence</b></p>	<p><b>Safe, respectful and inclusive communities.</b></p>	<ul style="list-style-type: none"> <li>Promote the prevention of family violence through awareness campaigns, training and community activities.</li> <li>Increase community understanding of respectful, safe and equitable relationships.</li> <li>Support opportunities to increase the involvement of men and boys in violence prevention actions.</li> <li>Increase gender equity in work, education and recreation settings.</li> <li>Improving access and advancing inclusion in our communities.</li> <li>Actively celebrate community diversity including race, ethnicity, gender and sexuality.</li> </ul>
 <p><b>Improving wellbeing</b></p>	<p><b>Connected communities that are healthy, engaged and empowered.</b></p>	<ul style="list-style-type: none"> <li>Increase opportunities for social connectedness by improving access for all people to be included in community life, work, education and recreation.</li> <li>Decrease social isolation through supporting community groups, volunteers and participation in art, culture, environment and recreation.</li> <li>Enhance through partnership Aboriginal and Torres Strait Islander wellbeing and cultural connectedness.</li> <li>Promote mental health and resilience in individuals by increasing knowledge and promoting opportunities for wellbeing improvement.</li> <li>Reduce harm from gambling, alcohol, tobacco and drugs through policies, programs and partnerships.</li> <li>Reducing stigma associated with mental illness across South Gippsland.</li> <li>Improve and advocate for accessibility of support services for all people across South Gippsland.</li> </ul>
 <p><b>Increasing active living</b></p>	<p><b>Connected and inclusive places and spaces which promote movement.</b></p>	<ul style="list-style-type: none"> <li>Plan, deliver and support parks, open spaces and public spaces for active living for all ages and abilities.</li> <li>Support, through a partnership approach, the increase of social prescribing* across health care services.</li> <li>Support initiatives that encourage participation in active movement and reduce sitting time for all people.</li> <li>Increase participation of women and girls and other groups experiencing barriers in sport and active recreation via providing support to clubs, groups and facilities.</li> <li>Advocate for active travel through improved road, pedestrian and bike safety and accessibility, including by provision of appropriate infrastructure.</li> </ul>
 <p><b>Eating healthy</b></p>	<p><b>Local, affordable food and healthy choices.</b></p>	<ul style="list-style-type: none"> <li>Support healthy food and drink choices through policies, programs and awareness campaigns in work, education and public settings.</li> <li>Support and attract investment through local food production industries and businesses.</li> <li>Support collaborative local community approaches to production and access to healthy food.</li> <li>Reduce food insecurity in South Gippsland, with targeted support to vulnerable population groups.</li> <li>Make drinking tap water easy and accessible in public places.</li> </ul>
 <p><b>Tackling climate change and its impact on health</b></p>	<p><b>A valued environment with supported resilient communities.</b></p>	<ul style="list-style-type: none"> <li>Build understanding of, and mitigate the risks of climate change and its impact on health.</li> <li>Increase community resilience to prepare, respond, and recover from the effects of severe weather events.</li> <li>Support community and business capacity in adopting sustainable practices and renewable energy by actively engaging with communities and providing education and resources.</li> <li>Work towards future proofing South Gippsland to safeguard quality of living and wellbeing.</li> <li>Preserve, protect and enhance the natural environment across South Gippsland.</li> </ul>



# Contents

## Plan at a Glance

### Acknowledgements

Thank You	5
Introduction from South Gippsland	5

### South Gippsland Municipal Public Health & Wellbeing Plan 2025 - 2029

Context	6
Developing the Plan	7
What impacts our health and wellbeing?	8
The social determinants of health	8
Equality vs equity?	9
Implementation	10
What the data tells us	11

### Strategic Priorities 2025 - 2029

Preventing all forms of violence	13
Improving wellbeing	14
Increasing Active Living	15
Healthy Eating	16
Tackling Climate Change	17

### On the Horizon

Projections	18
Major projects planned during the life of the Municipal Public Health and Wellbeing Plan	18

### Partners

19

### Our Community

20

# Acknowledgements

## Thank You

Thank you to everyone who has contributed to the development of this Plan, and to those who will contribute to its implementation over the next four years. Your partnership is invaluable as we strive to continually improve health and wellbeing for everyone in South Gippsland.

## Introduction from South Gippsland Shire Council

The health and wellbeing of our community is the responsibility of many different organisations, and the communities and people they serve. This Plan describes our unique municipality and the specific challenges we face. As we work together on this Plan, we focus on access and inclusion to ensure no one is left behind.

The Municipal Public Health and Wellbeing Plan has been developed alongside the Council Plan. By doing this we have ensured a strong alignment between these overarching Council documents and the Municipal Public Health and Wellbeing Plan. It has clear links to the themes of the Council Plan, and these themes have been considered throughout the development of this Plan.

# South Gippsland Municipal Public Health and Wellbeing Plan 2025 - 2029

## Context

This Municipal Public Health and Wellbeing Plan sets the priorities and goals for the next four years, aimed at protecting, improving and promoting the health and wellbeing of the South Gippsland community.

Required by the Victorian Public Health and Wellbeing Act 2008, this Plan provides a roadmap for addressing the specific health and wellbeing needs of our local community. It aims to ensure that all members of the community have access to necessary services and support, while focusing on improving the health outcomes for groups who may be facing challenges.

The health and wellbeing of our community is a shared responsibility, involving a wide range of organisations and residents. While Council takes the lead in developing and overseeing the Plan, its success depends on the collective efforts of the entire community.

This Plan is grounded in the principles of accessibility, equity, sustainability and inclusion. The South Gippsland Shire Council – Council Plan themes of; developing a sustainable future, leading with integrity and empowering communities are in line with these principles, which will guide the approach to enhancing health and wellbeing in South Gippsland.



## Developing the Plan

The development of this Plan has considered a variety of factors, and has been a collaborative process, involving both the community and local organisations.

Extensive consultation took place in 2022, identifying four key priority areas:

- Improving Mental Wellbeing.
- Increasing Active Living.
- Tackling Climate Change.
- Healthy Eating.

Further community input gathered in 2025 reaffirmed these same priorities, with the addition of:

- Reducing all forms of Violence.

Extensive community engagement to develop Council's key strategic documents also identified factors the community of South Gippsland believed would improve their health and wellbeing, such as more parks and green spaces, reduced health support costs, increased safety, better public transport, healthier food options, and more accessible mental health services. Key challenges to improving health and wellbeing were lack of time, limited local and accessible services and pressures from workplace and home.

A key element of developing this Plan was the consultation with key partner organisations and groups from across South Gippsland and beyond, whose work impacts health and wellbeing.

Local health data and the priorities set in the Victorian Health and Wellbeing Plan were also referenced, ensuring the Plan reflects both community needs and broader State health objectives.



## What impacts our health and wellbeing?

When we think about health and wellbeing, we need to consider many factors, most of which are not medical.

This includes a mix of genetic factors, personal health behaviours, access to quality healthcare, and social conditions. Research has shown that these social conditions make up the largest relative impact to our health and wellbeing, followed by our health behaviours, healthcare and the healthcare system, and our genetics (Marmot and Allen 2014)

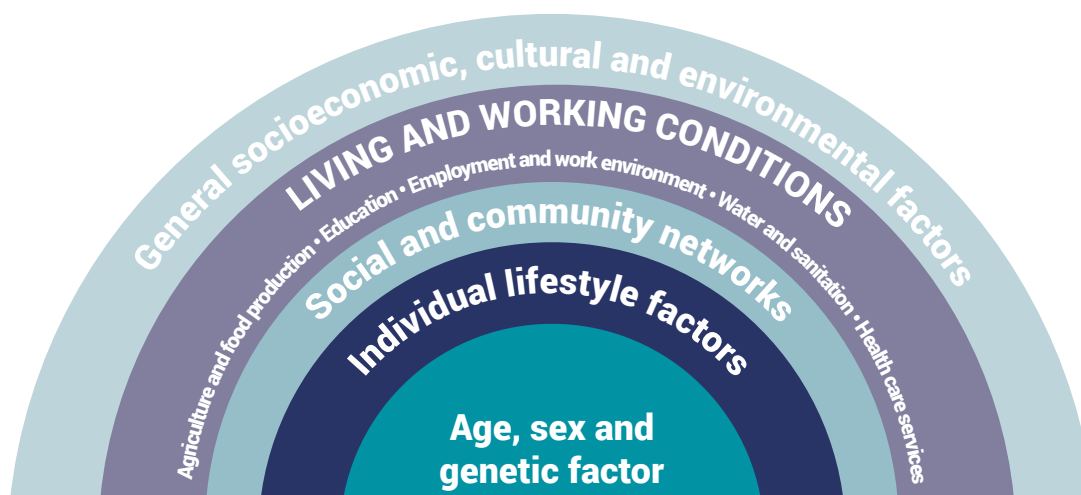
Health is closely linked to how people live, work, play, learn and age, and all these elements interact to influence health and wellbeing.

This diagram shows some of the different types of factors and how they interact to influence a person’s health and wellbeing.

This Plan recognises the following priority population groups as stated by the Australian Beaus:

- Early Years (0 - 5)
- Young People (12 - 25)
- People with disability
- LGBTQIA+
- Older people (particularly 70+)
- Women
- Aboriginal and Torres Strait Islander people
- Culturally and linguistically diverse people
- People in remote/isolated areas
- People experiencing family violence
- Low income/financially disadvantaged people

## The social determinants of health



Source: Dahlgren and Whitehead 2021

## Equality vs Equity?

It is important to understand that equity is different from equality in that, unlike equality, which strives for all people to have the same opportunities, allowances or resources, equity is being fair and considers that all people start from a different place.

Considering this in health and wellbeing planning is one way of being equitable .

Just as many factors influence and interact to affect a person's health, there are factors which, when combined, will lead to cumulative disadvantage (intersectionality) and poorer health outcomes.

Strategies to address inequity in health often require an additional focus, or different, targeted approaches for some population groups who may experience higher levels of disadvantage or be of higher health risks.



## Implementation

To action the Priorities and Strategies outlined in this Municipal Public Health and Wellbeing Plan, a detailed Action Plan will be developed.

The Action Plan will consider accessibility, equity, sustainability and inclusion, alongside actions and solutions appropriate for local challenges and opportunities.

Whilst the overarching Plan is a legislated requirement of Council, ownership and responsibility for the Plan is shared by wide range of organisations and groups working to improve the health and wellbeing of our community. The Action Plan will be developed through extensive and meaningful consultation with these partners.

The Action Plan will consider the ongoing monitoring of actions, review, modification, and reporting on the effectiveness, success and impact of our work.

Reporting on the South Gippsland Municipal Public Health and Wellbeing Plan will include an annual report to South Gippsland Shire Council.



## What we know

### Households and Families

Partly related to ageing and other social changes, the household types with the biggest growth have been sole person households and couples without children.

From 2001 to 2021 we added about 1,300 sole person households and 1,200 couples without children households. Couples with children households declined by 65.

This means mean that more housing stock is required to house the same number of people. More services will be required to support people and there may be a reduction in community connectedness.

### Ageing Population

There has been a significant reduction in our birthrate over the last two decades. The age at which residents choose to have children is shifting to older age groups.

### Crime

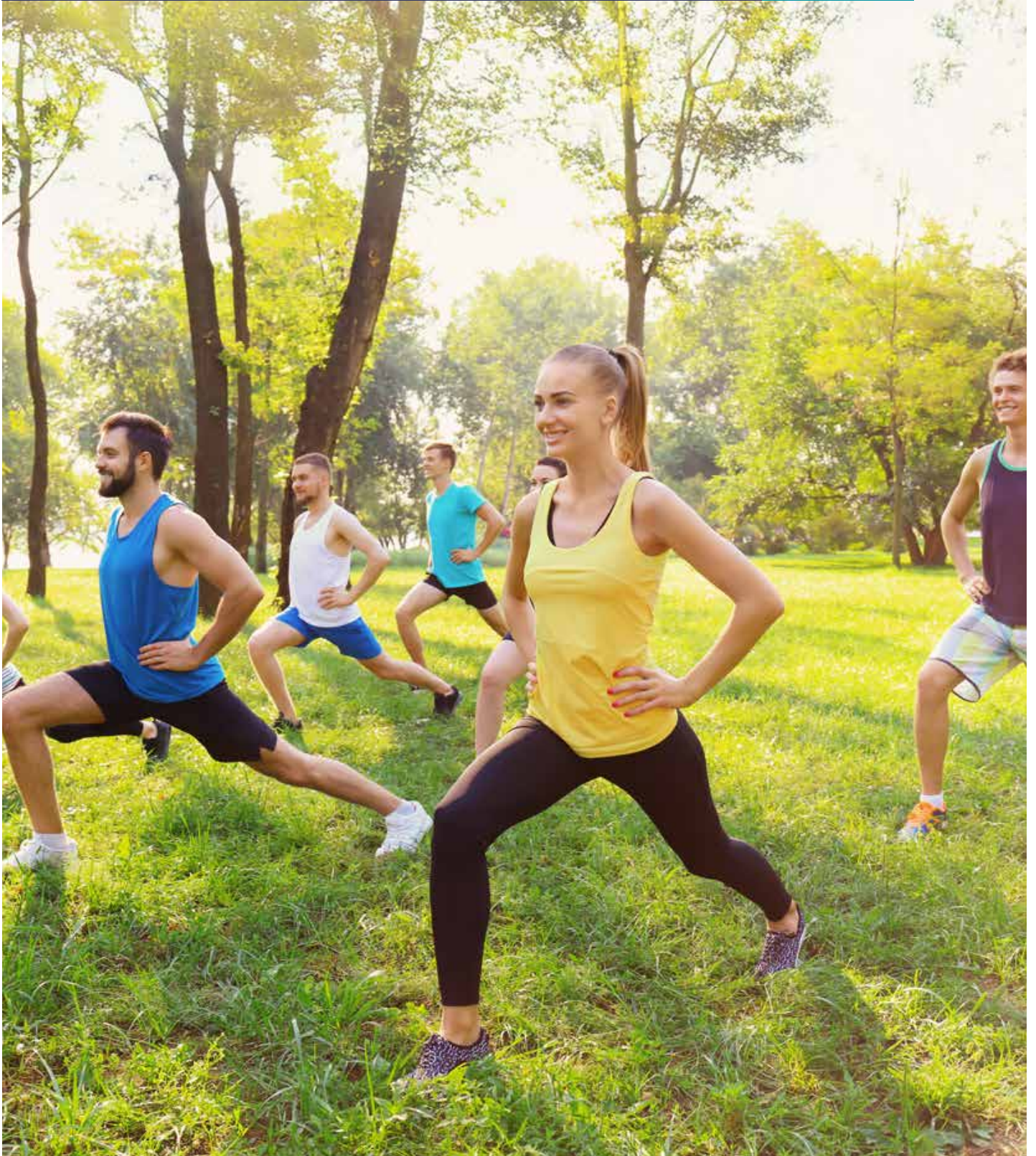
In many areas we are lower than other localities but violent crime, petty crime, theft and vandalism has been rising. One in three women have been victims of family violence and in the finishing March 2024, 600 family incidents were reported by VicPol in South Gippsland.

The number of Family Violence incidents reported to Victoria Police increased by 11.94 per cent from 2023-2024 in South Gippsland





# Strategic Priorities 2025 to 2029







## Preventing all forms of violence

People who experience violence are affected in all areas of their health and wellbeing, including poorer physical, sexual and reproductive health outcomes, reduced mental wellbeing and sometimes loss of life.

Violence takes on many forms including physical, emotional, psychological, financial and sexual violence. It also includes coercive control, intimate partner violence, elder abuse or actions that limit someone's freedom and independence.

Some groups are at higher risk of all types of violence. This may be due to social beliefs and practices, gender stereotyping, norms and structures, including economic inequality between men and women.

### *A safe, respectful and inclusive community.*

#### Our Strategies

- Promote the prevention of family violence through awareness campaigns, training and community activities.
- Increase community understanding of respectful, safe and equitable relationships.
- Support opportunities to increase the involvement of men and boys in violence prevention actions.
- Increase gender equity in work, education and recreation settings.
- Improving access and advancing inclusion in our communities.
- Celebrate community diversity including race, ethnicity, gender and sexuality.



## Improving wellbeing

By prioritising good mental health and wellbeing, we reduce stigma, increase social connection, improve physical health, promote productivity and create safer environments. Our mental health and our physical health are linked. People experiencing poor mental health may be at increased risk of poor physical health and developing chronic health conditions, such as diabetes and heart disease. Similarly, people with poorer physical health may be more likely to experience poorer mental health.

Wellbeing is a key determinant of overall health, and is a complex combination of a person's physical, mental, emotional and social health factors. A strong sense of wellbeing contributes to good mental health. Actions that support high levels of wellbeing are a major driver of social and economic prosperity, contributing to better learning, increased creativity, greater productivity, better quality relationships, improved physical health and longer life expectancy.

*Connected communities that are healthy, engaged and empowered.*

### Our Strategies

- Increase opportunities for social connectedness by improving access for all people to be included in community life, work, education and recreation.
- Decrease social isolation through supporting community groups, volunteers and participation in art, culture, environment and recreation.
- Enhance through partnership Aboriginal and Torres Strait Islander wellbeing and cultural connectedness.
- Promote mental health and resilience in individuals by increasing knowledge and promoting opportunities for wellbeing improvement.
- Reduce harm from gambling, alcohol, tobacco and drugs through policies, programs and partnerships.
- Reducing stigma associated with mental illness across South Gippsland.
- Improve and advocate for accessibility of support services for all people across



## Increasing active living

Active living supports everyone, at all stages of life, to live healthy, engaged and purposeful lives.

Regular physical activity is a well-known protective factor for preventing and managing chronic disease including cardiovascular disease, type-2 diabetes and certain cancers. Physical activity also plays an important role in improving quality of life, managing and decreasing pain, and promoting mental wellbeing.

Only half of Victorian adults meet the physical activity guidelines for sufficient physical activity (53.0 per cent of women, and 48.7 per cent of men).

### *Connected and inclusive places and spaces which promote movement*

#### Our Strategies

- Plan, deliver and support parks, open spaces and public spaces for active living for all ages and abilities.
- Support, through a partnership approach, the increase of social prescribing\* across health care services.  
\*Social prescribing involving the referral and connection of patients to non-medical activities, groups and services that improve health and wellbeing.
- Support initiatives that encourage participation in active movement and reduce sitting time for all people.
- Increase participation of women and girls and other groups experiencing barriers in sport and active recreation via providing support to clubs, groups and facilities.
- Advocate for active travel through improved road, pedestrian and bike safety and accessibility, including by provision of appropriate infrastructure.





## Eating Healthy

Good nutrition is essential for health and wellbeing because it helps achieve and maintain a healthy weight, protects against chronic disease (including cardiovascular disease, type-2 diabetes, dementia, and certain cancers), and supports a healthy immune system.

*Local, affordable food and healthy choices.*

### Our Strategies

- Support healthy food and drink choices through policies, programs and awareness campaigns in work, education and public settings.
- Support and attract investment in local food production industries and businesses.
- Reduce food insecurity in South Gippsland, with targeted support to vulnerable population groups.
- Support collaborative local community approaches to production and access to healthy food.
- Make drinking tap water easy and accessible in public places.



## Tackling climate change and its impacts on health

Climate is a key determinant of health that affects other determinants and health equity. Climate change affects health in many ways – both directly and indirectly. Direct impacts include morbidity and mortality associated with extreme events such as heatwaves, floods, drought and bushfires. Indirect impacts are associated with ecological and land-use change (including changes in the spread of infectious diseases), along with worsening air, food and water quality.

### *A valued environment with supported resilient communities.*

#### Our Strategies

- Build understanding of, and mitigate the risks of climate change and its impact on health.
- Increase community resilience to prepare, respond, and recover from the effects of severe weather events.
- Support community and business capacity in adopting sustainable practices and renewable energy by actively engaging with communities and providing education and resources.
- Work towards future proofing South Gippsland to safeguard quality of living and wellbeing.
- Preserve, protect and enhance the natural environment across South Gippsland.

# On the Horizon

A Municipal Public Health and Wellbeing Plan needs to adapt to changing needs and developments. Forecast changes to the South Gippsland built, natural and social environment are included to ensure South Gippsland can consider future challenges within this Plan.

## Projections

South Gippsland is expected to maintain steady population growth.

The region's ageing population trend will continue. Between 2025 and 2035, the number of people of retirement age is projected to rise by 30.5 percent, with those aged 70+ expected to comprise 26 per cent of the population by 2035, up from 20.3 per cent in 2021. These demographic changes will likely increase demand for health and aged services, as well as create challenges in accessibility, transport, and the workforce.

There has been a growing number of sole-person and childless couple households in South Gippsland since 2001. This trend may impact housing demand, as fewer people per household will require more housing stock to accommodate the same population.

## During the life of the Municipal Public Health and Wellbeing Plan

During the lifecycle of this plan, there are several major projects planned across South Gippsland. These have the potential to significantly influence workforce, diversity rates, area demographics (with workers arriving from out of area), and have flow on effects to housing, particularly rental availability and affordability.

These major projects and changes include:

- Operations at the Victorian Livestock Exchange Saleyards Koonwarra has expanded substantially following the closure of the Pakenham saleyards in June 2024. Future growth in this site would make it one of the largest saleyards in Victoria.
- Delburn Windfarm will commence construction in late 2025.
- Marinus Link Electricity and Telecommunications Interconnector project is planned to commence early 2026, with construction set to last throughout the plan period.
- Bass Strait Oil and Gas rig decommissioning is proposed to commence in 2027, with preparation works proposed to commence prior to this in Barry Beach Marine Terminal.
- The proposed development of several offshore wind projects in Gippsland, later in this decade and into the 2030's, is likely to increase demand for planning and preparatory works, workforce attraction and housing demand in South Gippsland.

# Partners

The success of this Plan depends on partnerships and collaboration across our region.

Thank you to everyone who has contributed to the development of this Plan, and to those who will contribute to its implementation over the next four years.

*We particularly acknowledge the following groups for their collaboration within the development stage of this Plan. Including Gippsland Centre Against Sexual Assault, Gippsland Family Violence Alliance, Gippsland Pride, Gippsland Primary Health Network, Gippsland Region Public Health Unit, Gippsland Southern Health Service, GippSport, Headspace, Latrobe Community Health Service, Latrobe Regional Hospital, Leongatha Community House, MyLi, Salvation Army, South Coast Prevention Team, South Gippsland Hospital and Victoria Police.*

A partnership approach is vital to the continual improvement of health and wellbeing for everyone in South Gippsland.

The next four years will see further engagement with organisations, services and groups as we work together to improve health and wellbeing across South Gippsland.

# Our Community

## What we heard from our community:

We asked our community to tell us about what health and wellbeing issue were of greatest importance. We heard from 94 people. Of those 94 people, 68 per cent identified as female, 28 per cent identify as male and 4 per cent preferred not to say. 12 per cent of respondents identified as having a disability.

The responses indicated that people had the most concern for all forms of violence, community connectedness and mental health, and eating healthy, which was equally followed by physical activity and climate change impacts on health.

When identifying ways to improve health and wellbeing, the community highlighted reduced cost of health and wellbeing services, more parks and green outdoor spaces, and feeling safe, both physically and emotionally.

Barriers that contribute to improving health and wellbeing as outlined by the community include limited local and accessible health, medical and support services, lack of time for self-care and looking after health, and pressures from workplace, home and/or family.

*"I'm concerned that the most marginalised people in our community are being left behind. Extra efforts need to be made to reach these groups. The prevalence of violence is really concerning."*

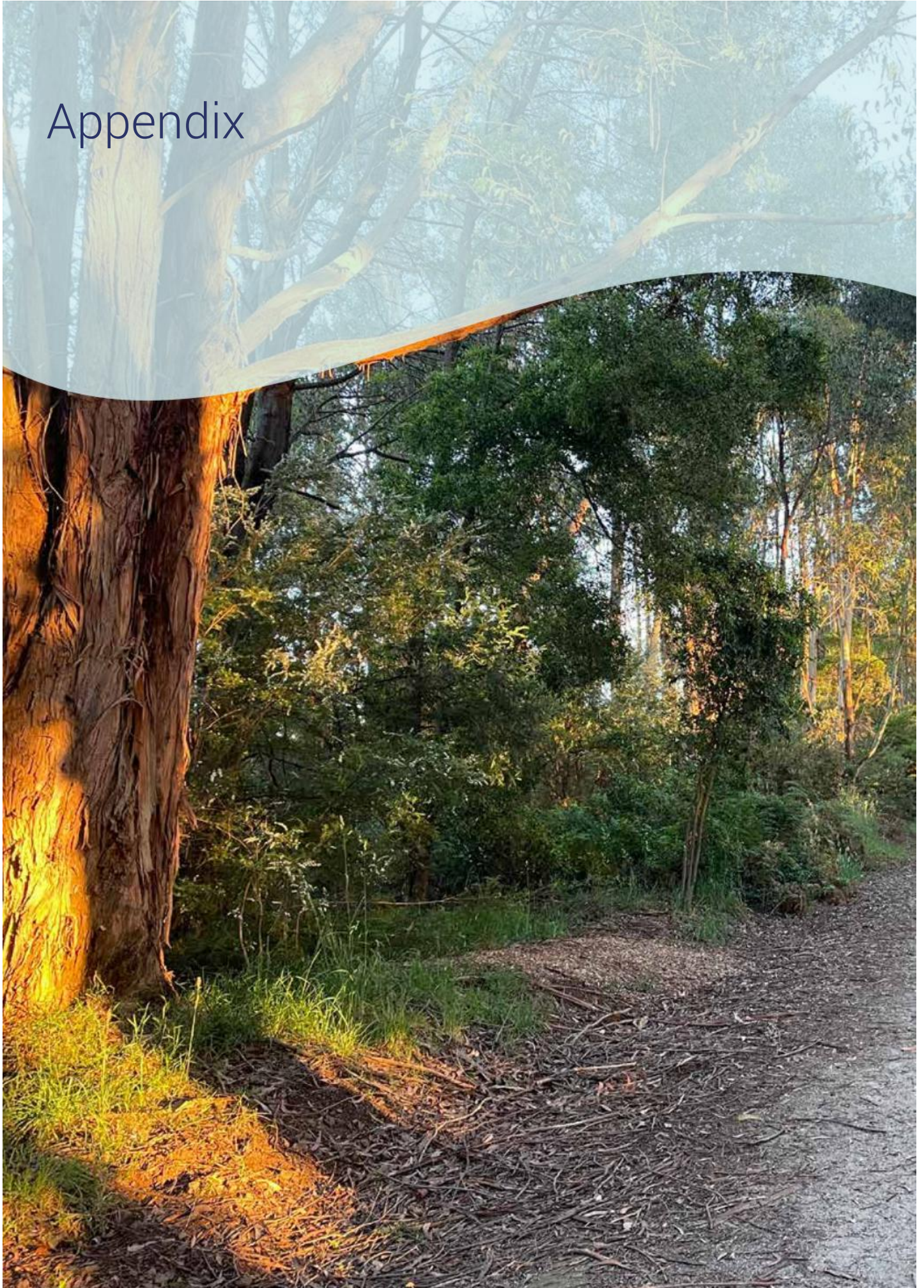
*"Leadership from our community leaders is required to make our area safe, improved health services (and education). [...] Many people struggle with new technology, especially the older, people with disabilities."*

*"I think we need to look after our community because if we don't have health and well being in our community we do not function well."*

*"More inclusive and accessible recreation (not necessarily structured sport); parks, trails, swimming pools."*



# Appendix





## Appendix One: Statistic Sources

- ABS, Australian Bureau of Statistics, 2020, Survey of Income and Housing 2019-20, <https://www.abs.gov.au/statistics/people/housing/housing-mobility-and-conditions/2019-20>
- ABS, Australian Bureau of Statistics, 2021, Census of Population and Housing, <https://www.abs.gov.au/census/find-census-data/>
- AIHW, Australian Institute of Health and Welfare, 2022, Mortality Over Regions and Time (MORT) books 2018-2022
- AIHW, Australian Institute of Health and Welfare, 2023, Let's talk about the weather: injuries related to extreme weather, <https://www.aihw.gov.au/reports/injury/extreme-weather-injuries/>
- Dahlgren and Whitehead, 1991, The social determinants of health (SDoHs)
- Department of Health, 2023, Victorian public health and wellbeing plan 2023–27, Victorian Government Department of Health, <https://www.health.vic.gov.au/victorian-public-health-and-wellbeing-plan-2023-27>
- Department of Health and Human Services 2017a, Inequalities in the social determinants of health and what it means for the health of Victorians: findings from the 2014 Victorian Population Health Survey, State Government of Victoria, Melbourne.
- DEWLP, Department of Environment, Land, Water and Planning, 2015, Climate-ready Victoria: Gippsland, [https://www.climatechange.vic.gov.au/\\_\\_data/assets/pdf\\_file/0021/60744/Gippsland.pdf](https://www.climatechange.vic.gov.au/__data/assets/pdf_file/0021/60744/Gippsland.pdf)
- Gippsland Family Violence Alliance, Gippsland Family Violence Statistics, 2024, <https://gippslandfamilyviolencealliance.com.au/family-violence-in-gippsland/>
- Gippsland PHN, 2024, Gippsland PHN Health Needs Assessment November 2024, <https://gphn.org.au/wp-content/uploads/files/pdf/Gippsland-PHN-Health-Needs-Assessment-November-2024-FINAL.pdf>
- Gippsland PHN, 2024, Population Health Planning Hub August 2024, <https://gphn.org.au/what-we-do/health-planning-research-and-evaluation/population-health/>
- Healthy Gippsland, 2024, Gippsland Population Health Strategy: 2024-29, Gippsland Regional Public Health Unit
- Profile ID, South Gippsland, <https://profile.id.com.au/south-gippsland>
- Marmot M and Jessica Allen, 2014, Social determinants of health equity, American Journal of Public Health, vol. 104, no. S4.

- VLGA, Victorian Local Governance Association, 2020, Rainbow Resource for Victorian Councils, <https://www.vlga.org.au/sites/default/files/200311%20VLGA%20Rainbow%20Resource%20for%20Victorian%20Councils.pdf>
- VicHealth, 2024, Sport participation in Victoria 2015–2022: Research Summary, [https://www.vichealth.vic.gov.au/sites/default/files/2024-03/VH\\_Sport-participation-2015-22.pdf](https://www.vichealth.vic.gov.au/sites/default/files/2024-03/VH_Sport-participation-2015-22.pdf)
- VAHI, Victorian Agency for Health Information, 2022, Victorian Population Health Survey (VPHS), <https://vahi.vic.gov.au/reports/victorian-population-health-survey>
- Victorian Police Law Enforcement Assistance, 2024, Crime Statistics Agency, <https://www.crimestatistics.vic.gov.au/>

SOUTH GIPPSLAND SHIRE COUNCIL

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



## 2.2. RENAMING OF A SECTION OF SPEIGHT STREET LOCH - COMMUNITY CONSULTATION

Directorate:	Strategy & Partnerships
Department:	Governance and Integrity

### Council Plan

*Objective - Leading with Integrity*

*Ensuring that Council meets its statutory obligations to consult with the community before making decisions as naming authority, is consistent with the objective of Leading with Integrity.*

### EXECUTIVE SUMMARY

The purpose of this report is for Council to consider the renaming of a section of Speight Steet in Loch to be renamed Albert Road and undertake community consultation from the 17 April 2025 to the 2 May 2025.

The current naming of Speight Street is not consistent with the current Naming Rules issued by Geographic Names Victoria, and it is in the public interest to consider a renaming proposal.

### RECOMMENDATION

**That Council:**

- 1. Undertake community consultation for a period of four weeks from 17 April 2025 to the 18 May 2025, inviting the community to provide feedback on the proposed renaming of a section of Speight Street, Loch to Albert Road; and**
- 2. Notes a report will be presented at the 25 June 2025 Council Meeting, outlining the outcome of the community consultation and any relevant next steps.**

### REPORT

#### **Background**

The naming of roads, assets or any other geographic feature in Victoria is governed by the *Geographic Place Names Act 1998* and associated Naming Rules issued by Geographic Names Victoria (GNV). Council has specific powers under s.206 of the *Local Government Act 1989* in relation to the naming of roads.

#### **Naming Proposal**

Council is aware that the naming of Speight Street in Loch is not consistent with the current Naming Rules issued by GNV and it is in the public interest to consider a renaming proposal.

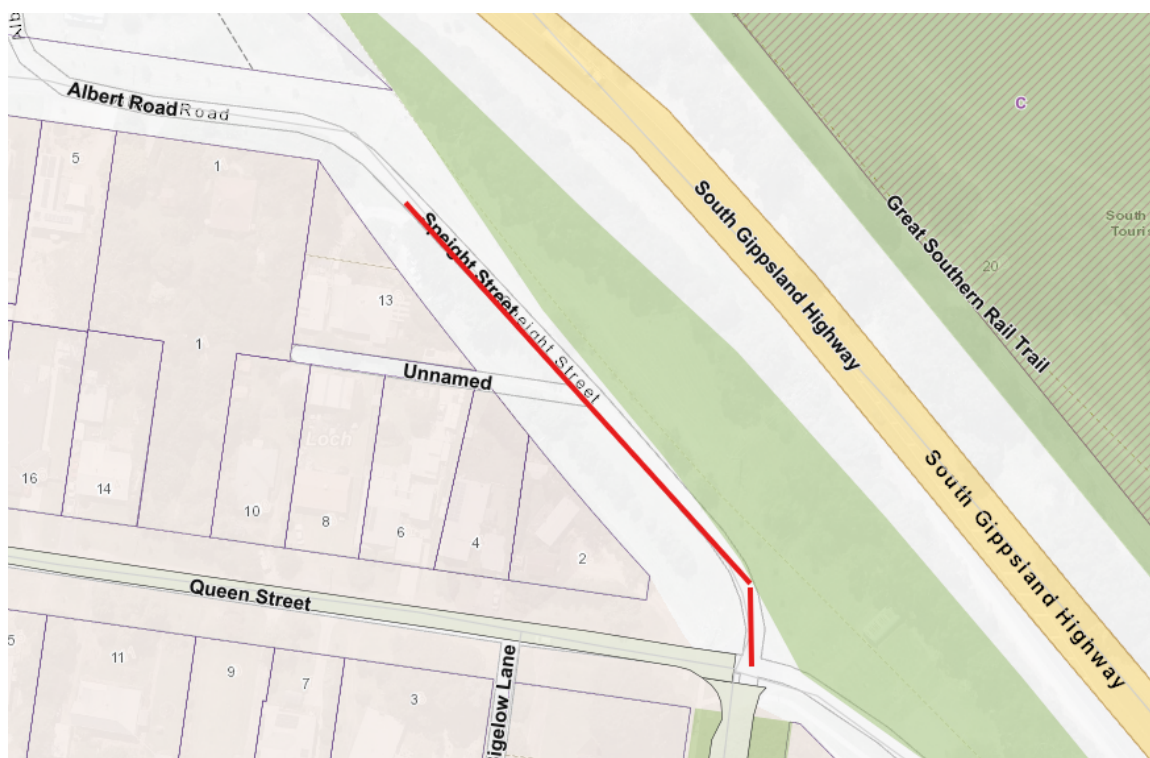
Currently Speight Street, Loch connects from two intersections. Those being:

- Victoria Road; and
- Queen Street and Smith Street which continues into Albert Road after Victoria Road.

It is proposed that a section of Speight Street be renamed Albert Road.

The section proposed to be renamed is the section from the intersection with Queen Street and Smith Street, which continues into Albert Road which is shown in red in the picture below:

**Figure 1: Naming Proposal Speight Street, Loch**



### **Non-Compliance with Naming Rules**

The Naming Rules enshrine 13 mandatory principles which should be considered and adhered to by Council, as a Victorian naming authority, when resolving to name or rename any road, asset or any other geographic feature within the municipality.

Within the Naming Rules is *Principle M – Assigning extent to a road, feature or locality*, which requires that the name of a road should apply from one end of the road to the other - to the points where the road finishes or intersects with other roads.

The Naming rules provide further advice, *A road name must not be applied in an ambiguous or confusing way for road users. For example, the road name should be applied to a single, unobscured, and unobstructed roadway that leads from a start point to an end point, in a clear and logical manner. The road name should*

*not be applied in a 'disjointed' or confusing way. Isolated road segments should be uniquely named.*

That current naming of the section of Speight Street which connects to Albert Road is not clear or logical and creates the risk of road users becoming confused; including Emergency Services.

Council has been in contact with affected property owners at 15 Speight Street, and 1 Albert Road Loch and discussed the naming proposal and any future requirements for renumber of street addresses if this remaining proposal is adopted at a future Council Meeting.

### **CONSULTATION / COMMUNITY ENGAGEMENT**

It is proposed that Council undertake community consultation for a period of four weeks from the 17 April 2025 to the 18 May 2025, inviting the community to provide feedback on the proposed renaming of a section of Speight Street Loch to Albert Road Loch.

Council will undertake this community consultation using its Your Say platform and a contact all owners and residents of Speight Street and Albert Road Loch by hardcopy letter.

### **RESOURCES / FINANCIAL VIABILITY**

The community consultation and possible of renaming of Speight Street will be managed with existing operational budgets for the relevant Council departments.

### **RISKS**

Council as a Naming Authority must undertake its responsibilities in accordance with the Naming Rules and ensure that road users are able to use roads effectively. There is a risk that if Council does not undertake a process to rename the highlighted section of Speight Street Loch, that road users, including Emergency Services will become confused when attempting to locate properties on Speight Street and Albert Road Loch

### **STAFF DISCLOSURE**

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

### **ATTACHMENTS**

Nil

### **REFERENCE DOCUMENTS**

#### **Council's Good Governance Framework**

Pillar 3. Decision Making

#### **Council Policy / Strategy / Plans**

*Documents are available on Council's website at the following [LINK](#).*

Community Engagement Policy (C06)



**Legislative Provisions**

Local Government Act 1989

Geographic Place Name Act 1998

**Regional, State and National Plan and Policies**

Nil

## 2.3. INSTRUMENT OF APPOINTMENT - S11A PLANNING AND ENVIRONMENT ACT 1987

Directorate:	Strategy & Partnerships
Department:	Governance and Integrity

### Council Plan

*Objective - Leading with Integrity*

*Council's governance is strengthened by maintaining currency in the delegations to Officers with the functions they are required to perform on behalf of Council.*

### EXECUTIVE SUMMARY

This report recommends that Council adopts S11A Instrument of Appointment and Authorisation (Planning and Environment Act 1987) for staff member, Rodney Banks, under the Planning and Environment Act 1987.

### RECOMMENDATION

**That Council resolves, in the exercise of the powers conferred by s.147(4) of the *Planning and Environment Act 1987*, s.224 of the *Local Government Act 1989* and s.313 of the *Local Government Act 2020*:**

- 1. The members of Council staff referred to in the Instrument of Appointment and Authorisations (Attachment 2.4.1) be appointed and authorised as set out in the instrument and detailed in this report; and**
- 2. The Instrument of Appointment and Authorisation come into force immediately when signed by Council's Chief Executive Officer. It will remain in force until such time as Council determines to vary it, or it is revoked by Council's Chief Executive Officer in the event:**
  - a. the officer resigns from Council; or**
  - b. is appointed to a position where this appointment and authorisation is not required or suitable.**

### REPORT

Appointing appropriately qualified officers to make decisions in accordance with enabling legislation contributes to the effective functioning of Council. Authorisations provide powers to officers to administer and enforce any Act, regulations or local laws which relate to the functions and powers of the Council. It is important to ensure that formal Instruments are arranged for new staff, updated to reflect changes in personnel, or amended to reflect changes in the legislation.

A S11A Instrument has been prepared for the new staff member listed below and is presented for adoption. This authorisation will enable the officer to fulfil the required legislative compliance duties inherent in the role.

- Rodney Banks – Senior Community Safety Officer

The Instruments are contained in (**Attachment [2.4.1]**)

#### **CONSULTATION / COMMUNITY ENGAGEMENT**

Nil

#### **RESOURCES / FINANCIAL VIABILITY**

Nil

#### **RISKS**

Failure to adopt, update or revoke an Instrument of Appointment and Authorisation could result in a decision of an employee being invalidated or Council being held liable for the actions of former employees.

#### **STAFF DISCLOSURE**

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

#### **ATTACHMENTS**

*Attachments are available on Council's website at the following [LINK](#).*

1. S11A - Instrument of Appointment (Planning and Environment Act 1987) - Rodney Banks [2.3.1 - 1 page]

#### **CONFIDENTIAL ATTACHMENTS**

Nil

#### **REFERENCE DOCUMENTS**

##### **Council's Good Governance Framework**

Pillar 3. Decision Making

##### **Council Policy / Strategy / Plans**

*Documents are available on Council's website at the following [LINK](#).*

Nil

##### **Legislative Provisions**

*Local Government Act 2020*

*Local Government Act 1989*

*Planning and Environment Act 1987*

##### **Regional, State and National Plan and Policies**

Nil



## **S11A Instrument of Appointment and Authorisation (*Planning and Environment Act 1987*)**

In this instrument "officer" means -

**Rodney Banks**

**By this instrument of appointment and authorisation** South Gippsland Shire Council -

1. under s 147(4) of the *Planning and Environment Act 1987* - appoints the officer to be an authorised officer for the purposes of the *Planning and Environment Act 1987* and the regulations made under that Act; and
2. under s 313 of the *Local Government Act 2020* authorises the officer either generally or in a particular case to institute proceedings for offences against the Acts and regulations described in this instrument.

**It is declared that** this instrument -

- comes into force immediately upon its execution;
- remains in force until varied or revoked.

This instrument is authorised by a resolution of the South Gippsland Shire Council on 16 April 2025.

**Allison Jones  
Acting Chief Executive Officer  
South Gippsland Shire Council**

**Date:**

## 2.4. AUDIT AND RISK COMMITTEE - 3 DECEMBER 2024 MINUTES

Directorate:	Performance and Innovation
Department:	Financial Strategy

### Council Plan

*Objective - Leading with Integrity*

*Council's risk management and governance is strengthened by effectively monitoring and reporting on the activities and advice provided by the Audit and Risk Committee.*

### EXECUTIVE SUMMARY

The minutes of the Audit and Risk Committee meeting held on 3 December 2024 (**Attachment [2.5.1]**) are provided to Council for noting.

Audit and Risk Committee members at the meeting included:

- Ms Jen Johanson (Audit and Risk Committee Chair)
- Mr Mick Jaensch
- Ms Marilyn Kearney
- Cr Sarah Gilligan (Council member)
- Cr Steve Finlay (Council member)
- Cr John Schelling (Mayor) (Ex-officio Council Member)

### RECOMMENDATION

**That Council Notes the Audit and Risk Committee Minutes - 3 December 2024 (Attachment [2.5.1]).**

### REPORT

The matters considered by the Audit and Risk Committee at the 3 December 2024 meeting are contained in (**Attachment [2.5.1]**).

### CONSULTATION / COMMUNITY ENGAGEMENT

The Audit and Risk Committee Minutes for 3 December 2024 (**Attachment [2.5.1]**) have been presented to the Audit and Risk Committee for feedback and was formally accepted by the Audit and Risk Committee at the 11 March 2025 Meeting.

### RESOURCES / FINANCIAL VIABILITY

Budget allowances for Council's three Independent Audit and Risk Committee Members' attendance fees are included within Council's current and forward budgets.

## **RISKS**

Council must establish an Audit and Risk Committee under s.53 of the *Local Government Act 2020*. The Committee supports Council in discharging its oversight responsibilities as set out in the Audit and Risk Committee Charter, including risk management.

## **STAFF DISCLOSURE**

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

## **ATTACHMENTS**

*Attachments are available on Council's website at the following [LINK](#).*

1. Audit & Risk Committee Minutes - 3 December 2024 [2.4.1 - 19 pages]

## **REFERENCE DOCUMENTS**

### **Council's Good Governance Framework**

Pillar 7. Risk & Compliance

### **Council Policy / Strategy / Plans**

*Documents are available on Council's website at the following [LINK](#).*

Audit and Risk Committee Charter (C08)

Audit and Risk Committee Charter and Terms of Reference

### **Legislative Provisions**

Local Government Act 2020

### **Regional, State and National Plan and Policies**

Nil



SOUTH GIPPSLAND SHIRE COUNCIL

# Audit & Risk Committee

**3 December 2024**

**Meeting Room 2, Leongatha  
Commencing at 9:00am**

**Minutes**

## AUDIT & RISK COMMITTEE

Committee will provide advice and recommendations to the Council, contributing to a systematic and disciplined approach to evaluating and improving the effectiveness of financial management, risk management, internal controls and governance processes within Council. This includes oversight responsibilities of monitoring, reviewing, endorsing and advising related to:

- Financial and Performance Reporting
- Strategic Risk Management
- Fraud prevention systems and control
- Maintenance of a sound internal control environment

Reviewing Council's performance with regard to compliance with its policies and legislative and regulatory requirements.

Ensuring that Council's policies and procedures comply with the overarching Governance Principles, the Local Government Act and regulations and any Ministerial Directions.

## Audit & Risk Committee Confidentiality

### Closed Information – not in public interest to be released

The Chief Executive Officer designates Audit & Risk Committee Minutes, Agendas and associated documents (attachments) as 'internal working documents – not to be released without prior Executive approval' in accordance with Council's *Public Transparency Policy (C75)* and is classified as closed (or confidential) information.

The grounds for designation have been made as the information is in draft form and may cause unnecessary confusion if released prior to any formal decision made, or provided by third party suppliers that have contractual rights associated with the information.

### Open (Public) Information – not confidential

The Chief Executive Officer designates that the following agenda items and related documents and associated attachments as open (public) information and are not confidential.

Agenda Items:

- Nil

### Minutes of the Previous Meeting

The Chief Executive Officer designates that the Minutes of this 3 December 2024 Meeting are confidential information until these Minutes are made public in the Agenda of the next Council Meeting, which is anticipated to be 16 April 2025.



**Kerry Ellis**  
Chief Executive Officer

## AUDIT & RISK COMMITTEE AGENDA

Date	3 December 2024	Location	Meeting Room 2
Time	9:00 AM		

Attendees	<b>Ms Jen Johanson (Audit and Risk Committee Chair)</b> <b>Mr Mick Jaensch</b> <b>Ms Marilyn Kearney</b> <b>Cr Sarah Gilligan</b> <b>Cr Steve Finlay</b>
Ex-officio Member	Cr John Schelling (Mayor)
Support Staff	Kerryn Ellis, Chief Executive Officer; Allison Jones, Director Performance & Innovation; Tony Peterson, Director Sustainable Infrastructure; Lucas Gardiner, Acting Director Future Communities; Taryn Abrahamsson, Manager Financial Strategy; Rhys Matulis, Manager Governance and Integrity; Simon Dean, Manger Digital and Technology; Vera Burns, Coordinator Procurement and Assurance; Lynn Behmer, Assurance and Compliance Officer.
Internal Audit	Crowe Australasia: Andrew Zavitsanos, Cass Pelino
External Audit	Victorian Auditor General's Office: Jung Yau: Audit Manager, Local Government; Travis Derricott, Sector Director
Disclosure of Interest	All officers involved in the preparation of these reports in the Audit and Risk Committee Agenda have considered and determined that they do not have a conflict of interest in the matter.

## TABLE OF CONTENTS

<b>1. IN CAMERA - CONFIDENTIAL AUDIT &amp; RISK REPORTS.....</b>	<b>7</b>
1.1. IN CAMERA COMMITTEE ONLY .....	7
1.2. IN CAMERA COMMITTEE WITH CEO.....	7
<b>2. PRELIMINARY MATTERS.....</b>	<b>7</b>
2.1. WELCOME.....	7
2.2. ACKNOWLEDGEMENT OF COUNTRY .....	7
2.3. ATTENDEES .....	7
2.4. APOLOGIES.....	7
2.5. DECLARATION OF CONFLICTS OF INTEREST OR DUTIES .....	8
2.6. CONFIRMATION AND ACTIONS ARISING FROM PREVIOUS MINUTES .....	9
<b>3. AUDIT REPORTS .....</b>	<b>9</b>
3.1. VAGO STATUS REPORT.....	9
3.2. EXTERNAL AUDIT OPEN ACTION ITEMS UPDATE.....	10
3.3. REVIEW INTERNAL AUDIT REPORTS .....	10
3.4. INTERNAL AUDIT OPEN ACTION ITEMS.....	10
3.5. REVIEW AND ENDORSE SCOPES FOR INTERNAL AUDITS - 2025 .....	11
3.6. REVIEW OF THE PROCUREMENT REVIEW DATA ANALYTICS.....	11
<b>4. FINANCIAL AND PERFORMANCE REPORTS .....</b>	<b>12</b>
4.1. ORGANISATIONAL & FINANCIAL PERFORMANCE REPORT .....	12
4.2. AASB13 FAIR VALUE MEASUREMENT CHANGES .....	12
<b>5. GOVERNANCE AND COMPLIANCE REPORTS .....</b>	<b>13</b>
5.1. COMPLIANCE REPORT .....	13
5.2. REVIEW OF DELEGATIONS.....	13
6.2. FRAUD AND CORRUPTION REPORT (AS REQUIRED) .....	13
6.2. FRAUD AND CORRUPTION REPORT (AS REQUIRED) .....	13
6.3. INSURANCE CLAIMS & UPDATE REPORT .....	14
6.4. CYBER SECURITY REPORT (INCLUDING PROGRESS TOWARDS ESSENTIAL 8) ...	14
6.5. BUSINESS CONTINUITY PLAN REVIEW .....	15
6.6. POLICY REVIEWS.....	15
<b>7. GENERAL BUSINESS AND COMMITTEE REPORTS.....</b>	<b>15</b>
7.1. DIRECTORATE REPORT - PERFORMANCE AND INNOVATION .....	15
7.2. REVIEW INTERNAL AUDITOR PERFORMANCE .....	16
7.3. AUDIT AND RISK COMMITTEE - WORK PLAN AND 2025 MEETING DATES .....	16
7.5. BI-ANNUAL CHAIR REPORT .....	17
7.5. BI-ANNUAL CHAIR REPORT .....	17

7.6. REVIEW AUDIT AND RISK COMMITTEE ANNUAL SURVEY QUESTIONS..... 18  
7.7. REVIEW AUDIT AND RISK COMMITTEE MEETING PERFORMANCE .....18  
7.8. ANNUAL CHAIR APPOINTMENT ..... 18  
**8. OTHER BUSINESS .....19**  
**9. MEETING CLOSED .....19**



**Kerryn Ellis**

**Chief Executive Officer**



## 1. IN CAMERA - CONFIDENTIAL AUDIT & RISK REPORTS

### 1.1. IN CAMERA COMMITTEE ONLY

*In-Camera Committee attendance*

### 1.2. IN CAMERA COMMITTEE WITH CEO

*In-Camera Committee and Chief Executive Officer attendance*

## 2. PRELIMINARY MATTERS

### 2.1. WELCOME

*Please ensure mobile phones are set to 'silent' during the Meeting.*

### 2.2. 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.

### 2.3. ATTENDEES

<b>Attendees</b>	<b>As noted above with the exception of the apologies at 2.4.</b>
------------------	-------------------------------------------------------------------

### 2.4. APOLOGIES

<b>Apologies</b>	Jung Yau: Audit Manager, Local Government Cass Pelino: Crowe Australasia Rhys Matulis: Manager, Governance and Integrity
------------------	--------------------------------------------------------------------------------------------------------------------------------

## 2.5. DECLARATION OF CONFLICTS OF INTEREST OR DUTIES

### Ms. Jen Johanson

- Independent Member – Audit and Risk Management Committee – IBAC
- Chair – Audit and Risk Committee – Hume City Council
- Independent Member – Audit and Risk Committee – Brimbank City Council
- Independent Member – Audit & Risk Committee – City of Melbourne
- Independent Member – Risk Management Committee – Life Without Barriers
- Chair - Finance Risk and Audit Committee - Education Services Australia
- Board Member – Education Services Australia
- Board Member – Generation Life Limited

### Mr Mick Jaensch

- Director – MIK2 Consulting Services
- Non-Executive Director – Southeast Leisure Pty Ltd
- Independent Member – Audit and Risk Committee – West Wimmera Shire Council
- Independent Member – Audit and Risk Committee – Bayside City Council
- Independent Member – Audit and Risk Committee – City of Greater Geelong
- Independent Member – Audit and Risk Committee – Brimbank City Council
- Independent Member – Audit and Risk Committee – Knox City Council
- Consulting – South Gippsland Shire Council – Financial Sustainability Review

### Ms Marilyn Kearney

- Chair & Independent Member – Audit and Risk Committee – Maribyrnong City Council
- Independent Member – Audit and Risk Committee – Merri Bek City Council
- Independent Member – Audit and Risk Committee – Mitchell Shire Council
- Independent Member – CEO Employment & Remuneration Committee – Murrindindi Shire Council
- Independent Member – Finance Audit and Risk Committee – Calisthenics Victoria
- Treasurer – Chirnside Park Football Club
- Chair & Independent Member – Audit and Risk Committee – Horsham Rural City Council
- Independent Member – Audit and Risk Committee – Banyule City Council
- Co-Chair - – Women’s Community Shelters MPS – Moonah House

## 2.6. CONFIRMATION AND ACTIONS ARISING FROM PREVIOUS MINUTES

### Discussion

The Committee endorsed the Minutes from the previous meeting, with no amendments to note.

### Action Items

Nil.

Moved: Marilyn Kearney

Seconded: Mick Jaensch

## 3. AUDIT REPORTS

### 3.1. VAGO STATUS REPORT

#### Discussion

VAGO informed the Committee and Management that the December Status Report will include a link on the Audit and Risk Forum.

The Status Report also includes information on the impending Natural Disaster Recovery and Resilience audit, although Resilience is now out of the scope, together with the adequacy of funding. The audit will focus on Recovery, reviewing the funding mechanisms and processes.

VAGO discussed AASB13 Fair Value Measurement with the Committee and the classification of assets being either specialised or non-specialised.

#### Action Items

- The Committee requested that VAGO provide a response to the Committee out of session on the background to the decision to remove the resilience element from the Natural Disaster Recovery and Resilience audit.
- The Committee requested that VAGO provide a response to the Committee out of session on what plans are being considered to review the adequacy of funding for Natural Disaster Recovery in the context of this audit.
- Management has offered to provide insight to VAGO on their emergency recovery audit and VAGO will confirm South Gippsland Shire Council's involvement.
- CEO and Chair to write to VAGO in relation to meeting attendance, South Gippsland Shire Council contributing to emergency management review, specifically around activity-based costing and investment to emergency response and inviting performance audit representatives to attend the Audit and Risk Committee.

Moved: Cr. Gilligan

Seconded: Cr. Finlay

### **3.2. EXTERNAL AUDIT OPEN ACTION ITEMS UPDATE**

#### Discussion

Report taken as read.

#### Action Items

Nil.

Moved: Cr. Finlay

Seconded: Marilyn Kearney

### **3.3. REVIEW INTERNAL AUDIT REPORTS**

#### Discussion

The Committee reviewed the Fraud Management and Prevention Internal Audit Report and discussed with management the process for accepting the audit recommendations.

The audit recommendations will be included in future Internal Audit Open Action items report.

#### Action Items

Nil.

Moved: Marilyn Kearney

Seconded: Mick Jaensch

### **3.4. INTERNAL AUDIT OPEN ACTION ITEMS**

#### Discussion

Management introduced the report and outlined the internal process for ensuring action items are steadily progressed through to completion.

#### Action Items

Nil.

Moved: Mick Jaensch

Seconded: Cr. Gilligan

### **3.5. REVIEW AND ENDORSE SCOPES FOR INTERNAL AUDITS - 2025**

#### Discussion

The Committee discussed with management and the Internal Auditor, the scopes for the four audits scheduled for 2025 –

- Tree Management – Tree Management Plan;
- OHS – Employees and Contractors;
- Contract Management; and
- Climate Change – Legislative Compliance

The Internal Auditor outlined the topics and processes typically reviewed in these audits and, following the Committee's feedback, agreed to slightly broaden the scopes for both the Tree Management Plan and OHS – Employees and Contractors internal audits to include a review of relevant insurance claims for possible system learnings.

The Internal Auditor advised the Committee that the Climate Change audit scope will require further discussion with management to ensure the best outcome.

#### Action Items

- The Committee requested that OH&S legislative compliance be included in the next People and Culture report.

Moved: Cr. Gilligan

Seconded: Cr. Finlay

### **3.6. REVIEW OF THE PROCUREMENT REVIEW DATA ANALYTICS**

#### Discussion

Management introduced this report, informing the Committee that it has proven to be a useful tool to prioritise areas for improvement and processes to review.

The Committee commended management on the quality and breadth of the report.

#### Action Items

Nil.

Moved: Cr. Finlay

Seconded: Marilyn Kearney

## **4. FINANCIAL AND PERFORMANCE REPORTS**

### **4.1. ORGANISATIONAL & FINANCIAL PERFORMANCE REPORT**

#### Discussion

Management introduced the report, commenting that storm/disaster recovery is a major focus for the organisation.

Discussion with the Committee centred around Council's experiences in disaster recovery funding arrangements and the continually changing claim processes imposed by State and Federal Government.

The Committee thanked management for the report and recognised that there is significant hidden cost to Council in managing the claims process dictated by Government.

#### Action Items

Nil.

Moved: Marilyn Kearney

Seconded: Mick Jaensch

### **4.2. AASB13 FAIR VALUE MEASUREMENT CHANGES**

#### Discussion

The Committee suggested that when categorising assets as Specialised / Non-Specialised that a list of services for each asset could be useful.

#### Action Items

- The Chair requested that the next report also details assets based on specialised and non-specialised categories.

Moved: Mick Jaensch

Seconded: Cr. Gilligan



## **5. GOVERNANCE AND COMPLIANCE REPORTS**

### **5.1. COMPLIANCE REPORT**

#### Discussion

The Committee commended management on the quality of their responses to the Internal Auditor's publications of interest.

#### Action Items

Nil.

Moved: Cr. Gilligan

Seconded: Cr. Finlay

### **5.2. REVIEW OF DELEGATIONS**

#### Discussion

Report taken as read.

#### Action Items

Nil.

Moved: Cr. Finlay

Seconded: Marilyn Kearney

### **6.1. QUARTERLY RISK MANAGEMENT REPORT**

#### Discussion

Management noted and thanked the Committee for the feedback for improving the report. The Chair offered her assistance in formatting the revamp ahead of its next presentation to the Committee.

#### Action Items

- Management to engage with Chair on report improvements.

Moved: Marilyn Kearney

Seconded: Mick Jaensch

### **6.2. FRAUD AND CORRUPTION REPORT (AS REQUIRED)**

#### Discussion

Report taken as read.

Action Items

Nil.

Moved: Mick Jaensch

Seconded: Cr. Gilligan

**6.3. INSURANCE CLAIMS & UPDATE REPORT**

Discussion

Report taken as read.

Action Items

Nil.

Moved: Cr. Gilligan

Seconded: Cr. Finlay

**6.4. CYBER SECURITY REPORT (INCLUDING PROGRESS TOWARDS ESSENTIAL 8)**

Discussion

Management introduced this new report to the Committee, seeking their feedback on the information provided.

The Committee thanked management for the informative report and acknowledged the continuous improvement progression over the last two years.

The Committee advised they would like to have management targets and performance measurements included in the next report.

Action Items

- Management targets and performance measurements to be included in the next report demonstrating current status, target status, and actions required.

Moved: Cr. Finlay

Seconded: Marilyn Kearney

## **6.5. BUSINESS CONTINUITY PLAN REVIEW**

### Discussion

Report taken as read.

### Action Items

Nil.

Moved: Marilyn Kearney

Seconded: Mick Jaensch

## **6.6. POLICY REVIEWS**

### Discussion

The Committee noted the number of policies that are to be reviewed in 2025 and requested that these be sent out of session to allow more time for consideration.

### Action Items

Management to circulate policies to the Committee out of session, ahead of each meeting.

Moved: Mick Jaensch

Seconded: Cr. Gilligan

## **7. GENERAL BUSINESS AND COMMITTEE REPORTS**

### **7.1. DIRECTORATE REPORT - PERFORMANCE AND INNOVATION**

#### Discussion

This report was presented to the Committee by the Director who summarised the structure of the Directorate, its breadth of responsibilities and its statutory, regulatory and compliance obligations.

The Director discussed the focus in developing and designing ways to mitigate risk through programs, training, information sessions and conversations within the organisation.

The Committee thanked management for the excellent report and the insights it provided.

#### Action Items

Nil.

Moved: Cr. Gilligan

Seconded: Cr. Finlay

## **7.2. REVIEW INTERNAL AUDITOR PERFORMANCE**

### Discussion

The Committee noted the quality of the reports and the good contributions and attendance from the Internal Auditor.

The Committee then opened to feedback from Management who noted the Internal Auditors' responsiveness in accepting feedback on any shortfalls or areas of involvement in audits. The Committee encouraged management to ensure that audit recommendations are structured in a manner that is achievable for the organisation.

### Action Items

- The Committee requested that the next review report include details of the Internal Auditor's contract start date and time remaining in the contract term.
- The Chair will share suggestions of KPIs and performance measurements that can be compared with the contract. Noting these may be used as a constructive tool when evaluating performance.

Moved: Cr. Finlay

Seconded: Marilyn Kearney

## **7.3. AUDIT AND RISK COMMITTEE - WORK PLAN AND 2025 MEETING DATES**

### Discussion

The meeting schedule for 2025 has been agreed as follows –

- 11 March 2025
- 17 June 2025
- 19 August 2025 (includes Financials)
- 2 December 2025

### Action Items

Nil.

Moved: Mick Jaensch

Seconded: Marilyn Kearney

#### **7.4. REVIEW OF AUDIT AND RISK COMMITTEE CHARTER**

##### Discussion

Management introduced the report on the Charter review that is required bi-annually and requested feedback. Management noted that should the Charter be revised, it is intended to be taken to Council in June 2025 to provide time for new Councillors to familiarise themselves with the Audit and Risk Committee.

The Committee suggested, with agreement from management, that tenure of Councillor members be drafted to better align with their sitting term. The Committee suggested a 4- or 2- year term for Councillor members, with a preference for 2- year terms.

##### Action Items

- Management to review the Charter with the above, and feedback provided out of session in mind. The draft will then be presented to the Committee for further feedback and endorsement prior to presentation for consideration by Council.

Moved: Marilyn Kearney

Seconded: Cr. Gilligan

#### **7.5. BI-ANNUAL CHAIR REPORT**

##### Discussion

The Chair thanked management for their assistance in preparing the report.

The Committee commended the informative report that detailed the volume of work that has been undertaken in the preceding six months.

##### Action Items

The Chair report is to be updated with attendees from this meeting and reported to a Council briefing in February.

Moved: Cr. Gilligan

Seconded: Mick Jaensch

## **7.6. REVIEW AUDIT AND RISK COMMITTEE ANNUAL SURVEY QUESTIONS**

### Discussion

The Committee agreed that the survey questions should continue to remain as previous years to provide a valuable trending resource.

### Action Items

- Management to arrange distribution of the survey.

Moved: Cr. Finlay

Seconded: Mick Jaensch

## **7.7. REVIEW AUDIT AND RISK COMMITTEE MEETING PERFORMANCE**

### Discussion

The Chair requested comment from both Committee members and management on the performance of the Audit and Risk Committee.

Management and Committee members thanked the Chair for the in-depth discussions with VAGO and championing the difficulties the local government sector faces.

### Action Items

- Nil

Moved: Marilyn Kearney

Seconded: Cr. Finlay

## **7.8. ANNUAL CHAIR APPOINTMENT**

### Discussion

The Committee nominated Jen Johanson to continue in the position of Audit and Risk Committee Chair for 2025. Ms. Johanson accepted the nomination with thanks, noting the importance of a transition at some stage and being open to co-Chairing or similar, later in 2025.

### Action Items

- Management to put forward the nomination for the position of Audit and Risk Chair for 2025 to Council for endorsement.



Moved: Mick Jaensch

Seconded: Cr. Gilligan

## **8. OTHER BUSINESS**

There were no other business items for discussion.

## **9. MEETING CLOSED**

The meeting closed at 11:30am.

The next Audit & Risk Committee Meeting is scheduled to be held on 11 March 2025.

## 2.5. SUMMARY OF STRATEGIC BRIEFINGS - 19 FEBRUARY 2025 -12 MARCH 2025

Directorate: Strategy & Partnerships

Department: Governance and Integrity

### Council Plan

*Objective - Leading with Integrity*

*Council's transparency and governance is strengthened by regularly reporting on summaries of briefings held, that assist Council to make informed decisions in Council Meetings on behalf of the community.*

### EXECUTIVE SUMMARY

The purpose of this report is to provide a summary of the information presented to Councillors between 19 February 2025 and 12 March 2025.

This aligns with the principles of the *Local Government Act 2020* and supports transparency around Council decisions and actions.

### RECOMMENDATION

**That Council receives and notes this report the Summary of Strategic Briefings - 19 February 2025 -12 March 2025.**

### REPORT

Meeting Title	Details
<b>Wednesday 19 February 2025</b>	
<b>Leongatha Memorial Hall Project</b>	<p><b>Councillors Attended:</b> Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Nathan Hersey, Steve Finlay, John Kennedy and Brad Snell</p> <p><b>Conflict of Interest:</b> Councillor Bron Beach</p>
<b>Infrastructure Maintenance / Open Space Update</b>	<p><b>Councillors Attended:</b> Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Nathan Hersey, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Conflict of Interest:</b> Nil</p>

Meeting Title	Details
<p><b>Early Years Infrastructure Priority Projects</b></p>	<p><b>Councillors Attended:</b> Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Nathan Hersey, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Conflict of Interest:</b> Nil</p>
<p><b>Wednesday 26 February 2025</b></p>	
<p><b>Integrated Planning – Council Plan Stakeholder Engagement Breakfast</b></p>	<p><b>Councillors Attended:</b> Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Nathan Hersey, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Conflict of Interest:</b> Nil</p>
<p><b>River Palms Estate</b></p>	<p><b>Councillors Attended:</b> Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Nathan Hersey, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Conflict of Interest:</b> Nil</p>
<p><b>Senior Citizens Centre – 14 Radovick Street, Korumburra</b></p>	<p><b>Councillors Attended:</b> Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Nathan Hersey, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Conflict of Interest:</b> Nil</p>
<p><b>Sandy Point Community Group – Presentation</b></p>	<p><b>Councillors Attended:</b> Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Nathan Hersey, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Conflict of Interest:</b> Nil</p>
<p><b>TAFE Gippsland</b></p>	<p><b>Councillors Attended:</b></p>

Meeting Title	Details
	<p>Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Nathan Hersey, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Conflict of Interest:</b> Nil</p>
<p><b>Councillor Support &amp; Expenditure Policy Overview</b></p>	<p><b>Councillors Attended:</b> Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Nathan Hersey, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Conflict of Interest:</b> Nil</p>
<p><b>Wednesday 5 March 2025</b></p>	
<p><b>Planning – Monthly Briefing Update</b></p>	<p><b>Councillors Attended:</b> Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Nathan Hersey, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Conflict of Interest:</b> Nil</p>
<p><b>MAV – State Council Motion</b></p>	<p><b>Councillors Attended:</b> Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Nathan Hersey, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Conflict of Interest:</b> Nil</p>
<p><b>Integrated Planning - Workshop 3</b></p>	<p><b>Councillors Attended:</b> Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Nathan Hersey, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Conflict of Interest:</b> Nil</p>
<p><b>Wednesday 12 March 2025</b></p>	
<p><b>FY Quarter 2 – Organisational and Financial Performance</b></p>	<p><b>Councillors Attended:</b></p>

Meeting Title	Details
<p><b>Report – July to December 2024</b></p>	<p>Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Apologies:</b> Councillor Hersey</p> <p><b>Conflict of Interest:</b> Nil</p>
<p><b>Integrated Planning Workshop 4</b></p>	<p><b>Councillors Attended:</b> Clare Williams, John Schelling, Scott Rae, Sarah Gilligan, Steve Finlay, Bron Beach, John Kennedy and Brad Snell</p> <p><b>Apologies:</b> Councillor Hersey</p> <p><b>Conflict of Interest:</b> Nil</p>

**STAFF DISCLOSURE**

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

**ATTACHMENTS**

Nil

**REFERENCE DOCUMENTS**

**Council’s Good Governance Framework**

Pillar 3. Decision Making

**Council Policy / Strategy / Plans**

*Documents are available on Council’s website at the following [LINK](#).*

Public Transparency Policy (C75)

**Legislative Provisions**

Local Government Act 2020

## 2.6. DOCUMENTS SEALED, CONTRACTS VARIED, AWARDED OR EXTENDED BY CEO - 13 FEBRUARY 2025 -12 MARCH 2025

Directorate:	Performance and Innovation
Department:	Financial Strategy

### Council Plan

*Objective - Leading with Integrity*

*Council's transparency of financial decisions made and overall financial sustainability is strengthened by regularly reporting on documents sealed, contracts awarded, varied or extended under the CEO's delegation.*

### EXECUTIVE SUMMARY

This report documents the following actions undertaken by the Chief Executive Officer (CEO) which occurred during the period 13 February 2025 to 12 March 2025. Council's *Procurement Policy (C32)* requires the CEO to report to Council any of the following actions undertaken to the next appropriate Meeting:

- Documents sealed;
- Contracts awarded after a public tender process within the CEO's delegation; and
- Contracts varied or extended by the CEO which exceeded the CEO's delegation.

### RECOMMENDATION

**That Council receives and notes this report Documents Sealed, Contracts Varied, Awarded or Extended by CEO - 13 February 2025 -12 March 2025.**

### REPORT

Under the *Local Government Act 2020* (the Act), s.14 states that each Council is a body corporate with perpetual succession; and must have a common seal. Sealing a document makes it an official document of Council as a corporate body. Documents that require sealing include agreements, leases or any other contractual or legally binding document that binds Council to another party.

Use of the *General Local Law 2024*, Part 5 - Administration, clause 65 – Common Seal of Council, states that if the Chief Executive Officer (CEO) uses the Common Seal in a manner described by sub-clause (5), this means on the authority of a Council resolution, then Council must be advised of such use on a regular basis.



In accordance with the *General Local Law 2024*, Part 5 - Administration, clause 65 (6), the following are presented to Council as documents sealed during the period from 13 February 2025 to 12 March 2025.

Nil

Section 173 Agreements are prepared in accordance with s.173 of the *Planning and Environment Act 1987*, allowing Council to enter into agreements relating to the use or development of land, conditions to which the land be used or developed or any matter that relates to planning or planning schemes in Victoria. Section 174 of the *Planning and Environment Act 1987* requires that such an agreement be under seal and must bind the owner to the covenants specified in the agreement.

In accordance with the *General Local Law 2024*, Instrument of Delegation and *Planning and Environment Act 1987*, the following are presented to Council as documents sealed during the period from 13 February 2025 to 12 March 2025.

Nil

### **Contracts Awarded, Varied or Extended**

In accordance with Council's Procurement Policy where contracts are awarded under delegation, varied or extended, they are required to be reported to the next practicable Council Meeting.

1. Contracts awarded by Council after a public tender process, signed by the CEO between 13 February 2025 to 12 March 2025.
  - a. CON/419 for the Fish Creek Streetscape was awarded to ACE Earthmoving (Vic) Pty Ltd for the lump sum amount \$1,558,253.05 ex GST, signed by the CEO 6 March 2025.
2. Contracts awarded after a public tender process within the CEO's delegation between 13 February 2025 to 12 March 2025.
  - a. CON/423 for the Korumburra Commercial Street Hub Pedestrian Link was awarded to Hugh Patrick Pty Ltd, trading as, BJs Earthmoving for the lump sum amount \$442,267.95 ex GST, signed by the CEO 17 February 2025.
3. Contract variations approved by the CEO between 13 February 2025 to 12 March 2025.
  - a. Nil
4. Contract extensions approved by the CEO 13 February 2025 to 12 March 2025.
  - a. Nil

## **STAFF DISCLOSURE**

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

## **ATTACHMENTS**

Nil

## **REFERENCE DOCUMENTS**

### **Council's Good Governance Framework**

Pillar 3. Decision Making

### **Council Policy / Strategy / Plans**

*Documents are available on Council's website at the following [LINK](#).*

Governance Rules (C82)

General Local Law 2024

Procurement Policy (C32)

### **Legislative Provisions**

Local Government Act 1989

Local Government Act 2020

Planning and Environment Act 1987

**3. NOTICES OF MOTION AND/OR RESCISSION**

**3.1. NIL**

**4. COUNCILLOR REPORTS**

**4.1. REQUESTS FOR LEAVE OF ABSENCE**

**4.2. COUNCILLOR UPDATES**

## 5. URGENT BUSINESS

Normally no motion should be debated by Councillors unless the matter is already included as an item on the Agenda. However, in some circumstances it is possible to raise urgent motions.

Council's *Governance Rules 2020* (clause 22 - Urgent Business) adopted on 19 October 2022, allows for where a situation has not been provided for under the *Governance Rules*, the Council may determine the matter by resolution. Established practice has provided for urgent motions to be raised at Council provided the matter cannot be dealt with at the next Council Meeting or by Officers under delegation.

It is necessary for the Councillor wishing to raise a matter of urgent business to raise a motion similar to the following:

'That consideration of (the issue) be dealt with as a matter of urgent business and Councillor....be allowed a 'short period' to indicate the reason(s) why the matter should be considered as a matter of urgent business.' If the Chairperson accepts the motion as meeting the urgent business criteria, normal meeting procedures in Council's *Governance Rules 2020*, clause 22 will apply.

If the motion to accept the item as a matter of urgent business is passed by Council, the motion relating to the specific issue can then be put and debated in the normal way.

## 6. PUBLIC QUESTIONS

### 6.1. PETITIONS AND JOINT LETTERS

Petitions and Joint Letters are written requests that have been signed by a number of community members. According to the *Governance Rules (C82)*, clause 57, members of the community may submit a valid petition or joint letter to a Councillor or to Council addressed to the Chief Executive Officer.

At the Meeting a petition or joint letter is presented, Council will consider a motion to receive it, the matter itself will not be considered unless determined as urgent business.

The Councillor presenting the petition or joint letter is responsible for ensuring that they are familiar with the contents and purpose of the petition or joint letter and that it does not contain language disrespectful to Council.

The requirements of the lead petitioner are detailed in the *Governance Rules (C82)*, clause 57.

Source: [Governance Rules \(C82\)](#) – adopted 19 October 2022.

## **6.2. ANSWERS TO PREVIOUS QUESTIONS ON NOTICE**

Answers to previous questions taken on notice at a former Council Meeting, are included in the Minutes of this Meeting.

Background material submitted with a question will not be recorded in the Council Meeting Minutes.

Source: [Governance Rules \(C82\)](#) – adopted 19 October 2022.

**Nil**



### 6.3. SUBMITTED PUBLIC QUESTIONS

All community member questions for Council Meetings are to be written and submitted to the Governance Team by 9.00am on the Monday morning preceding the Council Meeting to allow time for a response to be prepared, where possible, for the Council Meeting. All reasonable attempts will be made to answer pre-submitted questions at the Meeting. When further time is required to prepare an answer, questions may be taken on notice and responses will be provided at the next Council Meeting.

On the day of the Meeting, questions on the prescribed form must be received prior to the commencement of the Council Meeting by 2.00pm and placed in the receptacle at the Governance Officers table. These questions will be taken on notice, included in the Minutes and responses provided at the next Council Meeting.

Public Question Time in Council Meetings is to be used for matters that are relevant to the business or functions of Council and are clear and legible.

Questions may not be allowed where the question(s) is deemed to be:

- Related to a matter beyond or outside the powers of Council;
- Trivial or frivolous;
- Defamatory, indecent, abusive or objectionable;
- Derogatory or designed to embarrass a Councillor, a member of Council staff or a member of the community;
- Related to subject matter previously received and responded to;
- Related to a matter already considered and resolved upon by Council;
- Breach Council's confidentiality obligations; and/or
- Illegible, vague or not make sense.

A person may submit a maximum of three (3) questions for any one Council Meeting, this includes a combined total of three (3) questions for related parties or groups. The total word count of all questions submitted is to be 100 words or fewer.

Background material submitted with a question will not be read out or recorded in the Council Meeting Minutes.

The CEO retains the discretion, in consultation with the Mayor, to not refer questions to Council meetings if there is a more effective or appropriate way to respond to the matters raised. Answers to questions from a member of the community who is present in the gallery will be read out at the Council Meeting by the CEO or Mayor.

Source: [Governance Rules \(C82\)](#) – adopted 19 October 2022.

## 7. CLOSED SESSION

The *Local Government Act 2020* (the Act), section 66 provides that if a council or delegated committee determines that a meeting is to be closed to the public to consider confidential information, the Council or delegated committee must record in the minutes of the meeting that are available for public inspection –

- a) the ground or grounds for determining to close the meeting to the public by reference to the grounds specified in the definition of **confidential information** in section 3(1); and
- b) an explanation of why the specified ground or grounds applied.

The Act defines **confidential information** in s.3(1)(a)-(l), and includes information that may prejudice or impact; commercial negotiations, the security of Council, land use planning, law enforcement, legal privilege, personal information, private commercial information, confidential meeting information, internal arbitration, Councillor conduct panel information and information specified under s.77 of the previous *Local Government Act 1989*.

Once confidential information has been considered and decided in a closed session of a Council Meeting, a further resolution to resume open Council is required.

**Nil**

## **8. MEETING CLOSED**

### **NEXT MEETING**

The next Council Meeting open to the public will be held on Wednesday, 21 May 2025 commencing at 2pm in the Council Chambers, Leongatha.