

SOUTH GIPPSLAND SHIRE COUNCIL

# Proposed Budget 2023/24



## *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.*

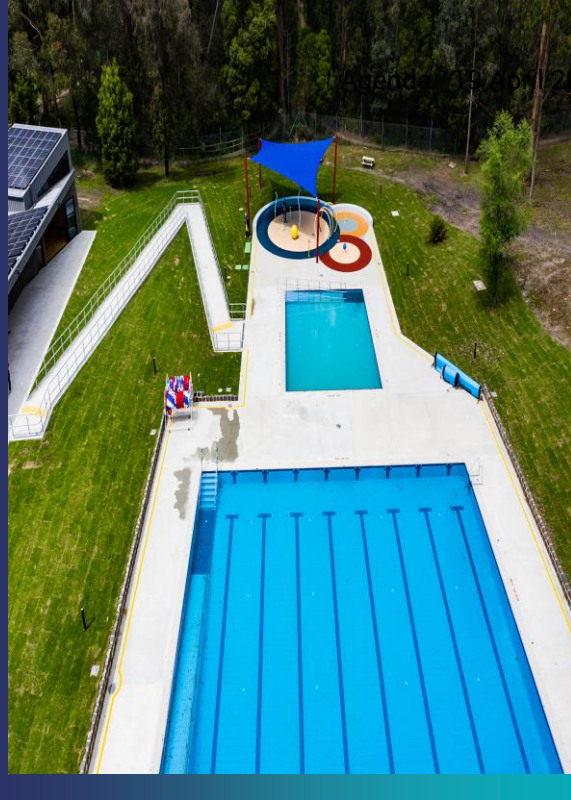


*eucalyptus, (genus Eucalyptus)*



# Purpose of this document

This Budget is a key strategic document that outlines the services and projects Council provides for the South Gippsland community and the resources required for the 2023/24 to 2026/27 financial years.



Mirboo North Pool

Front Page Photo: Walkerville

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# Message from the Mayor

*"This Budget is focused on funding delivery of the actions identified by our community, and progressing the outcomes of this important planning work."*

**Cr Nathan Hersey**

**Mayor**

South Gippsland Shire Council

I am pleased to present South Gippsland Shire Council's Proposed Budget 2023/2024 – 2026/2027 and updated ten-year Financial Plan. These strategic documents outline our commitment to continue delivering a broad range of priority projects, services and capital works programs to support and strengthen our local community and economy.

The preparation of this Proposed Budget has taken into consideration the challenging global economic environment, as well as the economic challenges unique to Local Government, including South Gippsland. We understand that our community is not immune to the pressures created by increasing interest rates and increasing costs of living.

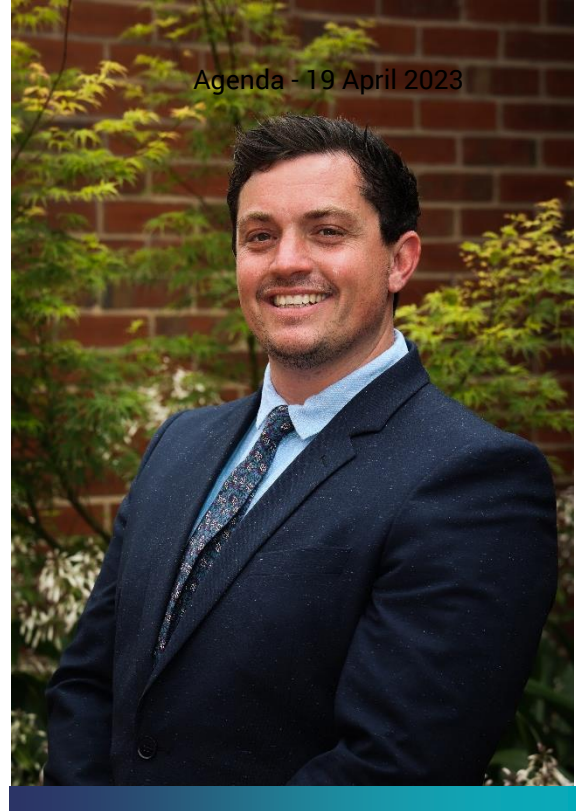
Local Government, particularly in regional areas, is also faced with the pressure of needing to deliver more with less each year, within a rate capped environment. To do this, Council needs to adapt and innovate in order to support a strong, healthy and sustainable community. This includes supporting economic growth and delivering key projects, programs and events. It also includes strong and effective advocacy on behalf of our community for funding, improvements and upgrades from State and Federal Governments to deliver services like roads, health, education and transport.

This Proposed Budget and Financial Plan have been developed as a sequel to the 2022/23 Budget, which focussed on prioritising the aspirations of our community as developed through the extensive 'Shaping South Gippsland' community engagement program, and encapsulated in the Community Vision 2040 and Council Plan. The 2022/23 Budget was the first of this Council term, and prioritised funding a range of strategic planning work, developed in consultation with our community. This Proposed Budget is focussed on funding delivery of the actions identified by our community, and progressing the outcomes of this important planning work.

Examples of some of these key projects include:

- \$400,000 towards investing in annual re-sheet program, design of sealing priority roads and protecting the condition of our roads through roadside vegetation and weed management.
- \$155,000 towards Planning initiatives to support sustainable growth, including implementing actions from the Coastal Strategy, the South Gippsland Planning Scheme review and progressing planning controls in Nyora.
- \$50,000 to improve sustainable management of our unique environment through developing a Climate Action Plan.
- Further investment of \$60,000 in improving our cybersecurity to protect our community's data and information.
- Community strengthening through the development of Community Plans across our unique communities, and ongoing funding support for the Live4Life program.
- Leverage the opportunity of Offshore Wind through targeted advocacy and planning.
- Preparation of a strategic business plan for the future of Coal Creek Community Park and Museum, in

South Gippsland Shire Council Meeting No. 481 - 19 April 2023





- Supporting our visitor economy through continued and improved funding support for major local events.
- Working to increase State and Federal investment in South Gippsland through a pro-active and targeted strategic advocacy campaign.
- Continuing to focus on early years learning and development, through investment in Early Years infrastructure

This Proposed Budget and Financial Plan have been developed within the rate cap increase of 3.5 per cent, as set by the Victorian Government. While Council welcomes the increase on last year's 1.75 per cent rate cap, it is noted that the rate cap is below the current rate of increase of the Consumer Price Index (CPI). This will continue to provide challenges, particularly where the inflated costs of construction, materials, goods and labour impact Council service delivery and capital works costs.

There is a scarcity of workforce and construction resources due to high demand across the State and significant wait times on both local and imported materials. This, along with challenging environmental conditions such as increasingly regular severe weather events, leads to a difficult environment for capital works delivery. Council has a \$35.8 million capital works program proposed in this Budget, supported through grant income. Council will continue to advocate to State and Federal Governments for increased and continued grant funding so that delivery of these important and valued capital works programs can continue into the future.

This year's capital works highlights include:

- A revitalised streetscape for Korumburra - *to be completed over a number of years, the new Korumburra Streetscape will improve the visual appeal and functionality of Little Commercial and Commercial Streets. The work will feature reconfigured parking that will complement the new Korumburra Community Hub facility, landscaping works and new footpath installation.*
- Refurbishment of the old rail precinct in Leongatha into a new community area - *the space will be transformed with parkland, trees, new lighting and all-day parking that will provide easy access to the rail trail and retail area.*
- Refurbishment of the old rail precinct in Korumburra into a new community area - *the space will include a new parking area with easy access to the rail trail and a new skate park facility.*
- A revitalised streetscape for Venus Bay - *the revitalised streetscape will include new landscaping and street design to improve pedestrian safety within the commercial centre. The project will also feature an updated parking configuration and pedestrian pathways.*
- Construction and sealing of Simons Lane, Leongatha - *Simon's Lane is a two-stage project that involves sealing the road from Ditchley Court to the Bass Highway, followed by construction of a safer intersection.*
- Rehabilitation and resealing of sealed road sections - *a continuation of Council's road refurbishment initiative which aims to strategically and systematically maintain the condition of sealed roads in South Gippsland.*

I would like to sincerely thank the South Gippsland Shire Councillors for the extensive time, effort and constructive contribution made to our budget process this year, and also to thank Chief Executive Officer Kerry Ellis and the Council organisation for their professional advice and support.

We look forward to an exciting year ahead that we know will bring new opportunities.



Cr Nathan Hersey  
Mayor

## Message from the CEO

*"This Proposed Budget considers the key economic challenges facing Council and our community today"*

Kerryn Ellis

Chief Executive Officer

South Gippsland Shire Council

I am excited to introduce Council's Proposed 2023/24 Budget, and provide the budget overview.

Now into the second year of their three-year term, Councillors have again worked hard in partnership with officers and the community to produce a responsible and balanced Proposed Budget. This Proposed Budget considers the key economic challenges facing Council and our community today and into the future, while allowing for the delivery of valued services to our community, progressing of a wide range of key strategic priorities, and delivery of a large program of exciting capital works projects.

During 2022/23, the Council have worked closely in partnership with our community to grapple with a range of issues of strategic importance to South Gippsland's future, including:

- Development of a new Coastal Strategy
- Delivering the first fully comprehensive review of South Gippsland's Planning Scheme in over ten years
- Progressing the feasibility study for future pedestrian and bike paths in Venus Bay and Sandy Point
- Development of the Great Southern Rail Trail Management Plan, including a visitation and marketing plan
- Development of a new Municipal Health and Wellbeing Plan
- Adoption of Council's strategic Advocacy Strategy and priority projects
- Development of South Gippsland's first Integrated Water Management Plan
- Completion of the Industrial Land Supply review.

Council's Proposed Budget incorporates initiatives and funding to progress the actions identified in the above pieces of strategic work, and to enable South Gippsland to take advantage of opportunities and address areas of concern. I am proud to work in partnership with Council to make progress in these important areas and to continue to ensure the future of South Gippsland is bright.

I would like to commend Councillors and Council staff for the extensive work involved in preparing this Proposed Budget, and for providing clarity on Council's key priority areas for action in the year ahead and beyond. I commend this Proposed Budget to the community and look forward to hearing community responses to what Council have proposed. I would also like to thank our Councillors for their commitment to engaging with our community on key issues. It is through engaging and working in partnership with our community that we have our greatest chance of success.



Kerryn Ellis

Chief Executive Officer

South Gippsland Shire Council Meeting No. 481 - 19 April 2023

*"... The Budget and Financial Plan have been developed within the rate cap increase of 3.50 per cent for the 2023/24 financial year as mandated by the Victorian Government.. "*

PROPOSED BUDGET 2023/24



## Overview

The 2023/24 Budget forms an integral part of Council's Integrated Planning and Reporting Framework as it supports the Council Plan and implements strategies from the Community Vision 2040. The Budget outlines how resources will be allocated across initiatives, programs, services and capital works, as well as financing and debt redemption/servicing. It also provides a comprehensive outline of income derived from rates, grants, contributions and user fees and fines.

## Operating Result

	Forecast Actual	Budget	Change Fav/(Unfav) \$'000
	2022/23	2023/24	
	\$'000	\$'000	
Total income	78,930	80,738	1,808
Total expense	71,812	72,049	(237)
<b>Surplus for the year</b>	<b>7,118</b>	<b>8,689</b>	<b>1,571</b>
<b>Less non-operating income and expenditure</b>			
Grants capital (non-recurrent)	12,250	5,155	(7,095)
Non-monetary contributions	422	431	9
Capital contributions other sources	1,304	601	(703)
<b>Adjusted underlying surplus (deficit)</b>	<b>(6,858)</b>	<b>2,502</b>	<b>9,360</b>

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

The adjusted result for 2023/24 is a surplus of \$2.502 million.

## Property Revaluations and the Rate Rise

The following table highlights that overall Council properties have increased by 20.44 per cent from the 2022/23 valuations, with all classes increasing.

Type of Class of Land	Budget	Budget	Change \$'000	Change %
	2022/23	2023/24		
	\$'000	\$'000		
General / Residential	8,500,384	9,874,013	1,373,629	16.16
Industrial	305,331	320,462	15,131	4.96
Commercial	374,666	422,043	47,377	12.65
Farm	4,845,977	6,318,048	1,472,071	30.38
Vacant Rural	51,298	57,727	6,429	12.53
Vacant other	345,410	379,955	34,545	10.00
Cultural and Recreational	10,259	11,505	1,246	12.15
<b>Total value of land</b>	<b>14,433,325</b>	<b>17,383,753</b>	<b>2,950,428</b>	<b>20.44</b>



Average rates in 2023/24 will increase by 3.5 per cent in-line with the rate cap set by the Victorian Government under the *Fair Go Rates System*. It is important for residents to understand these two matters are quite independent of each other. The rate cap is applied to the total rates that Council can raise and not to individual properties. A resident's rate bill may vary by more or less than the rate cap due to the relative property valuation, the type of property it is and also the waste charge.

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

The following differential rates are included in the 2023/24 Budget:

Type or class of land	2023/24 Rates in \$/CIV	% to General Rate
General / Residential	0.00283928	100%
Industrial	0.00298125	105%
Commercial	0.00298125	105%
Farm	0.00198750	70%
Vacant Rural	0.00198750	70%
Vacant other	0.00567857	200%
Cultural and Recreational	0.00141964	50%

Key information is provided below comparing 2022/23 Forecast to the 2023/24 Budget:

### 1. Rates and Charges

Total revenue from rates and charges is projected to be \$50.515 million, which incorporates an average rate increase of 3.5 per cent. The State Government decision to set the rate cap 0.5 per cent lower than the advice provided by the Essential Services Commission was to ease the burden on cost of living pressures faced by rate payers. This does, however, prove a challenge for Local Governments to deliver services and capital works for our communities as many costs are increasing at a rate higher than CPI.

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

### 2. Financial Position

The financial position is expected to improve with net assets (net worth) to increase by \$8.689 million to \$699.302 million during 2023/24. Working capital is an indicator of Council's ability to meet its financial obligations as and when they fall due (being current assets as a percentage of current liabilities). The four years of the Budget are over 100 per cent, which indicates that Council has more cash and liquid assets than short-term liabilities.

### 3. Operating Result

The expected operating result for the 2023/24 year is a surplus of \$8.689 million, which is an increase of \$1.572 million from the 2022/23 forecasted result. This is mainly due to increased operating grants, which is a result of the Federal Government's decision to pay 75 per cent of the 2022/23 annual Victorian Grants Commission payment in 2021/22.

### 4. Financial Sustainability

This Budget has been prepared for the four-year period ending 30 June 2027. The Budget is in turn set within the Financial Plan to assist Council to adopt a budget within a longer-term financial framework.

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

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

### 5. Cash and Investments

Cash and investments are expected to decrease by \$13.439 million during the year to \$19.632 million as at 30 June 2024. It is important to note the forecast cash balance at 30 June 2023 includes \$6.854 million held for completion of capital works carried forward into 2023/24.

### 6. Capital Works

The \$36.832 million capital works program is funded by:

- \$8.140 million in grants and contributions;
- \$3.150 million in borrowings; and
- \$25.542 million in Council cash.

The capital Budget includes \$6.854 million of carry forward projects from 2022/23.

## Budget Influences (internal and external)

This section sets out the key budget influences arising from the internal and external environment within which Council operates. The development of this Budget and Financial Plan has taken place in a volatile economic period, coming off the back of a global pandemic, record spending by Federal Governments to prop up the economy and now a surge in inflation and interest rates. The efforts of the Reserve Bank of Australia to slow inflation by increasing interest rates to the highest levels since 2012 has yet to achieve its desired result. Most recently, talks of an upcoming recession are growing louder with the collapse of overseas banks as well as local construction companies Porter Davis and Lloyd Group.

### Costs rising higher than income

Melbourne's CPI increased by 8.0 per cent in the 12 months between December 2021 to December 2022. South Gippsland Shire Council's main source of revenue is Rates and Charges (63 per cent). The capping of rates income at 1.75 per cent in the 2022/23 financial year and 3.5 per cent for 2023/24 (0.5 per cent lower than the State Government's forecasted inflation rate for the same period) is indeed proving challenging for the sector to continue delivering services for the community with costs increasing at a much faster rate than income.

### Challenges Relating to Infrastructure Programs

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

The four years represented within the Budget are 2023/24 through to 2026/27. In preparing the 2023/24 Budget, a number of external influences have been taken into consideration. These are outlined below:

- Superannuation – Compulsory employer contributions for superannuation will increase to 11.0 per cent in July 2023 (0.5 per cent rise on 2022/23). Further increases which have been legislated (up to 12 per cent in 1 July 2026 and onwards) are also included in forward-looking budgets.
- 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.
- 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.
- Increased Automotive Fuel prices (13.2 per cent higher than December 2021) affect our plant and fleet operations, particularly due to the size of our Shire.
- 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.



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

### Key dates for the budget process

- The Proposed 2023/24 Budget submitted to Council for 'in principal' endorsement to seek community feedback at the 19 April 2023 Council Meeting;
- The Proposed 2023/24 Budget available for community feedback from 20 April 2023 to 12 May 2023;
- Community feedback considered; and
- Final 2023/24 Budget – incorporating amendments resulting from community feedback as required – presented to Council for adoption at the 28 June 2023 Council Meeting.

# Link to the Integrated Planning and Reporting Framework



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

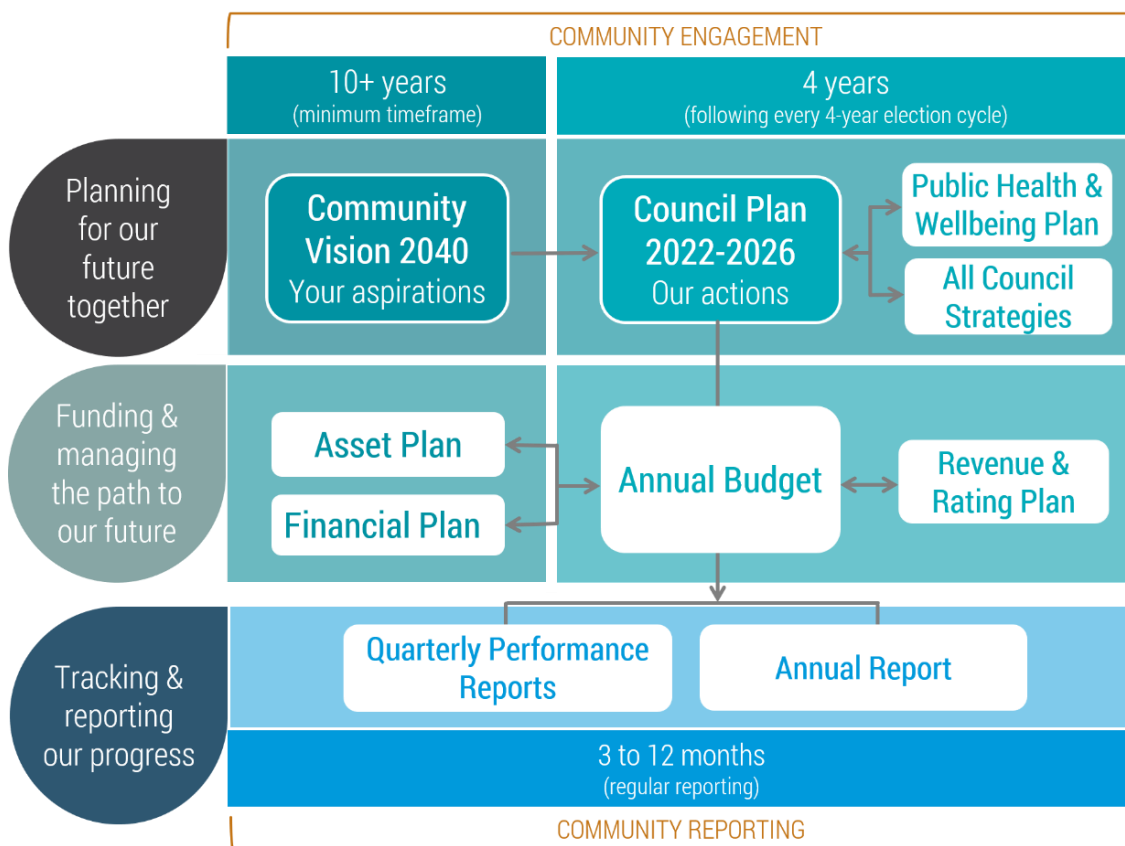
This section outlines the department services, the budgets that resource them and their linkages to the Council Plan strategic objectives.

## 1.1.1 Legislative planning and accountability framework

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

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

Figure 1. Council’s Strategic Planning and Reporting Framework



### 1.1.2 Key Planning Considerations

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

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



Council's Road Crew



## 1.2 Our Council Vision

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

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

## 1.3 Our Values

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

## 1.3 Council Plan Strategic Objectives

The 2022-2026 Council Plan outlines the following:

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

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

### Connecting our People and Places

### Economy and Industry

### Healthy and Engaged Communities

### Leading and Integrity

### Protecting and Enhancing our Environment

### Sustainable Growth

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

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

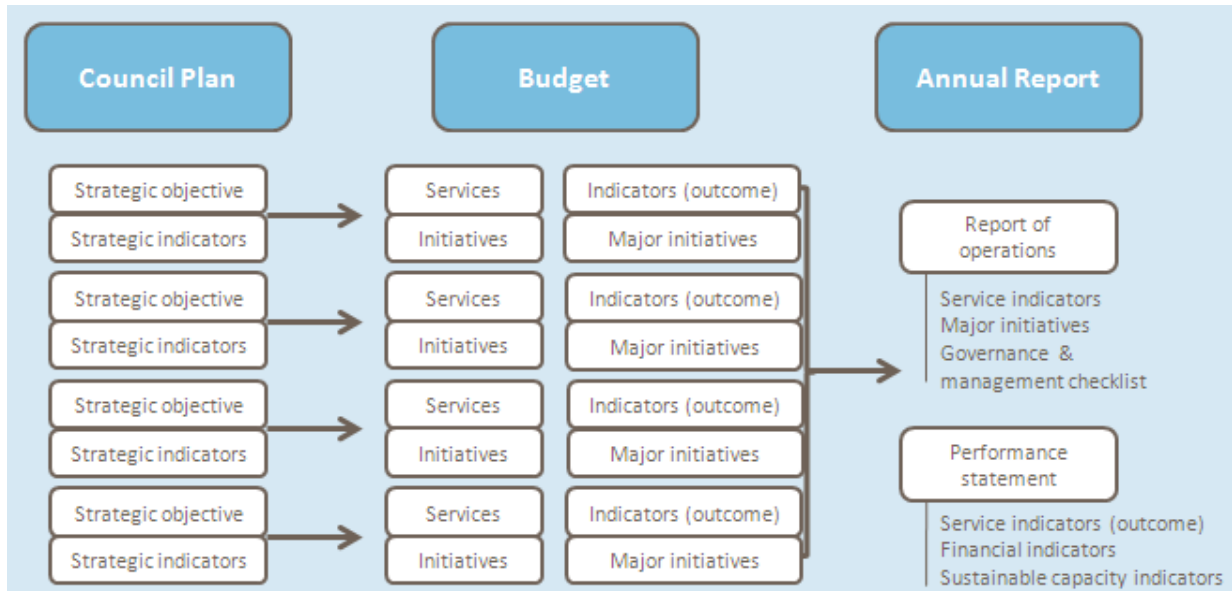


# Services and Service Performance Indicators

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This section provides a description of the services and initiatives to be funded in the Budget for the 2023/24 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council's operations. Council is required by legislation to identify major initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



## 2.1 Strategic Objective - Connecting our People and Places

### Our Priorities

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

## Services Funded

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Infrastructure Planning	The Infrastructure Planning Department is responsible for the planning and managing of Council Assets to enable Council services to be delivered in an effective and efficient manner. This also encompasses waste management services, sustainability services, and sport and recreation.	Inc	3,014		3,807
		Exp	(11,479)	3,928 (11,860)	(11,737)
		<b>Surplus / (deficit)</b>	<b>(8,465)</b>	<b>(7,932)</b>	<b>(7,930)</b>
Infrastructure Delivery	The Infrastructure Delivery Department delivers Council's civil and building capital works program, building maintenance programs, and community infrastructure works. This includes the delivery of associated services such as civil design, building maintenance, and oversight of engineering for developments in accordance with the service levels for development referrals.	Inc	1,248		416
		Exp	(3,467)	949 (5,001)	(5,939)
		<b>Surplus / (deficit)</b>	<b>(2,219)</b>	<b>(4,052)</b>	<b>(5,523)</b>
Infrastructure Maintenance	The Infrastructure Maintenance Department provides a safe and trafficable road network by maintaining Council's roads and associated road infrastructure asset network as per Council's relevant Asset Management Plans and adopted Road Management Plan. The network of assets includes unsealed and sealed roads, drainage, stormwater, bridges, culverts, footpaths, gabion, and rock-wall formations. The department delivers part of the Capital Works Program, including the Fleet and Plant Replacement Program.  The rapid response and afterhours call out service to ensure the safety of Council's roads and associated road infrastructure asset, sits within this department. The Operational support and Plant and Fleet teams also supports the Open Space and Environment Department.	Inc	1,099		1,067
		Exp	(9,794)	4,533 (10,764)	(11,045)
		<b>Surplus / (deficit)</b>	<b>(8,695)</b>	<b>(6,231)</b>	<b>(9,978)</b>



## How we Measure our Success

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

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

## 2023/24 Major Initiatives

Initiative	Council's Role
The sustainability and improvement of Council's infrastructure will be measured by the percentage of completed capital works projects due for delivery in the current financial year, excluding grant funding reliant projects with funding pending.  <i>Target: 60 per cent or greater completion each year</i>	Deliver
Develop designs for sealing priority gravel roads (a minimum of two kilometres per annum).	Deliver
Improve the conditions of gravel roads via ongoing additional investment in the annual Re-sheet Program.	Deliver
Successful implementation and use of the revised Community and Economic Infrastructure Blueprint.	Deliver

*Note: Council will annually prepare and include new Major Initiatives within each year's Budget preparation.*

## Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Roads	Sealed local roads below the intervention level	100%	95%	95%

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

## 2.2 Strategic Objective - Economy and Industry

### Our Priorities

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

## Services Funded

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Economy, Community and Investment Management	The Economy, Community and Investment Management provides services including:  - Economic Development - Arts, Culture and Visitor Economy - Community Strengthening	Inc Exp	- (474)	- (366)	- (378)
		<b>Surplus/ (deficit)</b>	<b>(474)</b>	<b>(366)</b>	<b>(378)</b>
Economy, Community and Investment	The Economy, Community and Investment Department provides a wide variety of community-focused services that lead Council's functions in community strengthening, economic development, business support, tourism, events, advocacy, emergency management, arts and culture and social planning.  The Department leads the development and implementation of key Council Strategies and Policies related to these service areas while connecting and engaging with key stakeholders across the community, business and government.	Inc Exp	6,581 (10,583)	1,577 (5,721)	251 (3,835)
		<b>Surplus/ (deficit)</b>	<b>(4,002)</b>	<b>(4,144)</b>	<b>(3,584)</b>

## How we Measure our Success

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

## 2023/24 Major Initiatives

Initiative	Council's Role
Implement the annual actions of the Arts, Culture and Creative Industries Strategy.	Deliver
Implement the annual action plan of the 2021–2031 Economic Development Strategy.	Deliver
Implement the annual action plan of the 2021–2031 Visitor Economy Strategy and the 2022-2031 Great Southern Rail Trail Visitor Experience and Marketing Plan to encourage tourism and visitation across the Shire.	Deliver
Continue the annual contribution to Destination Gippsland's event acquisition fund to attract and deliver events to South Gippsland.	Deliver
Commence the development of a Strategic Plan for Coal Creek Community Park and Museum.	Deliver

*Note: Council will annually prepare and include new Major Initiatives within each year's Budget preparation.*



## 2.3 Strategic Objective - Healthy and Engaged Communities

### Our Priorities

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

### Services Funded

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Community Health and Safety	The Community Health and Safety Department delivers essential, efficient and responsive services that enhance the health, safety and wellbeing of communities, families, children and individuals in South Gippsland.	Inc	2,229	2,231	2,196
		Exp	(4,032)	(4,130)	(4,284)
		<b>Surplus/ (deficit)</b>	<b>(1,803)</b>	<b>(1,899)</b>	<b>(2,088)</b>

## How we Measure our Success

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

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

## 2023/24 Major Initiatives

Initiative	Council's Role
Complete the review of the General Local Law 2014 and develop the General Local Law 2024.	Deliver Partner
Implement the annual priorities from the Early Years Position Paper.	Deliver
Implement actions from the 2022–2026 Municipal Public Health and Wellbeing Plan.	Deliver
Support and provide funding towards the Live4Life Youth Program. Delivered in partnership with Bass Coast Shire Council and secondary schools across the two municipalities.	Deliver Partner
Continue to facilitate Community Plan development, consistent with the objectives of Council's Community Strengthening Strategy.	Deliver
Annual implementation of the Domestic Animal Management Plan (DAMP) 2022-2025.	Deliver

*Note: Council will annually prepare and include new Major Initiatives within each year's Budget preparation.*

## Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Animal Management	Health and safety – percentage of successful animal management prosecutions	100%	100%	100%
Aquatic Facilities	Utilisation of aquatic facilities	4	4	4 to 10 visits
Food Safety	Health and safety - critical and major non-compliance outcome notifications	100%	100%	100%
Libraries	Participation – percentage of registered library membership in municipality	New LGPRF indicator		
Maternal and Child Health	Participation in the MCH service	72%	70%	70%
Maternal and Child Health	Participation in the MCH service by Aboriginal Children	73%	65%	65%

*Note: these are all LGPRF Indicators: Local Government Performance Reporting Framework by Councils. These indicators are also measures of success indicators in the Council Plan.*

## 2.4 Strategic Objective - Leading with Integrity

### Our Priorities

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

### Services Funded

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Chief Executive Officer	The Chief Executive Office builds strong and productive relationships with government and key regional agencies to strengthen the performance of the Council.	Inc	-	-	-
		Exp	(533)	(651)	(681)
		<b>Surplus/ (deficit)</b>	<b>(533)</b>	<b>(651)</b>	<b>(681)</b>
	The Chief Executive Office is accountable for ensuring that Council's objectives of the Council Plan are achieved through the allocation of appropriate resources, the provision of strategic policy and legal advice to Council and the establishment of good governance practices to guide the management of the organisation.				
Performance and Innovation Management	The Performance and Innovation Directorate provides services including:  - People and Culture. - Customer Information and Advocacy. - Financial Strategy. - Digital and Technology. - Governance Services. - Library Board Liaison.	Inc	-	-	-
		Exp	(1,923)	(1,919)	(1,962)
		<b>Surplus/ (deficit)</b>	<b>(1,923)</b>	<b>(1,919)</b>	<b>(1,962)</b>

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Financial Strategy	The Financial Strategy Department delivers financial planning, budget management, legislative compliance, the rates and valuation services and internal support to departments, teams and individuals in relation to finance functions. Risk, Assurance and Procurement is responsible for contract management, risk and insurance, Freedom of Information and Information Privacy, internal audit, regulatory compliance, tendering. This team is responsible for the coordination and reporting to the Audit and Risk Committee for the organisation.	Inc	(577)	400	226
		Exp	(1,729)	(2,274)	(1,501)
		<b>Surplus/ (deficit)</b>	<b>(2,306)</b>	<b>(1,874)</b>	<b>(1,275)</b>
Digital and Technology	The Digital and Technology Department work across all areas of Council to provide cost-effective technology and services. It aims to deliver the best quality services to the Community and provide contemporary tools for staff to operate efficiently. The team consists of Information systems, Information Management, and Innovation.	Inc	-	-	-
		Exp	(3,040)	(3,516)	(3,893)
		<b>Surplus/ (deficit)</b>	<b>(3,040)</b>	<b>(3,516)</b>	<b>(3,893)</b>
People and Culture	The People and Culture Department strive for a safe, healthy and high performing workplace, in which our people can grow both personally and professionally. It manages recruitment, workplace relations and industrial relations, gender equity & diversity and inclusion, organisational learning & development, occupational health, safety & wellbeing, human resources & performance management, workers compensation and return to work management and payroll.	Inc	842	208	208
		Exp	(2,054)	(1,993)	(2,074)
		<b>Surplus/ (deficit)</b>	<b>(1,212)</b>	<b>(1,785)</b>	<b>(1,866)</b>
Governance	The Governance Department delivers services from the Governance team to the community, Councillors and staff. It provides support for Council meetings, briefings and hearings, policy compliance, corporate planning, monitoring and reporting, including development of the Community Vision, Council Plan and Annual Report. It leads policy review and provides governance reform support, including requirements of the <i>Local Government Act 2020</i> .	Inc	12	46	10
		Exp	(1,744)	(1,056)	(983)
		<b>Surplus/ (deficit)</b>	<b>(1,732)</b>	<b>(1,010)</b>	<b>(973)</b>



Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Customer, Communications and Advocacy	The Customer, Communications and Advocacy department provides to the community including phone-based customer service, website maintenance, social media, front-desk customer service, media liaison, coordination of Council Noticeboard and the Mayors' Message, advocacy materials to support Council's key projects, maintenance of the online Community Directory, production and distribution of the e-newsletter - In The Know, Australia Day Awards and ceremonies.	Inc	34	-	-
		Exp	(1,168)	(1,249)	(1,316)
		<b>Surplus/ (deficit)</b>	<b>(1,134)</b>	<b>(1,249)</b>	<b>(1,316)</b>

## How we Measure our Success

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

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

## 2023/24 Major Initiatives

Initiative	Council's Role
Develop and adopt Council's 2024/25 Advocacy Priority Projects.	Deliver Advocate
Explore partnership opportunities with other councils towards the delivery of a Community Leadership Program in 2024/25.	Deliver Partner
Continue implementation of the Customer First Project.	Deliver
Lead an outwardly focused, innovative and financially sustainable organisation that delivers maximum community benefit by conducting Service Reviews and Business Improvement of individual services.	Deliver
Engage with recognised First Nations groups to strengthen Council's knowledge, connection and understanding of the traditional custodians in South Gippsland.	Deliver Partner
Strengthen Council's Privacy and Cybersecurity mechanisms to improve safety of Council data and systems.	Deliver
Council meets its legislative requirements for financial performance reporting via the 2023/24 Annual Report process and unqualified VAGO Audit.	Deliver
Annual Budget (plus 3-year plan) (2024/25 – 2027/28) and Financial Plan (10-year Plan) (2024/25 – 2033/34) to be adopted by 30 June 2024.	Deliver

*Note: Council will annually prepare and include new Major Initiatives within each year's Budget preparation.*

## Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Governance	Satisfaction with community consultation and engagement	44	46	46

*Note: This indicator is also a measure of success indicator in the Council Plan*

## 2.5 Strategic Objective – Protecting and Enhancing our Environment

### Our Priorities

- Lead by example, developing internal practices and policies to reduce our carbon footprint as an organisation and encouraging innovative industries.
- Use our Strategic Planning mechanisms to prioritise protecting and enhancing our natural environment.
- Advocate, plan and encourage the protection of our natural landscapes and coastline.
- Plan and implement bio-link corridors to increase the percentage of tree cover and habitat in our Shire, and support our community including landowners to partner with us in implementing bio-links.
- Educate and empower our communities to reduce and control weeds and pests.
- Build resilience in our community and organisation to mitigate risk and damage caused by extreme weather events.
- Support and encourage sustainable industries, such as agroforestry.
- Empower our community through education and information to improve their waste management.
- As part of the Domestic Animal Management Plan, investigate enforceable dogs on leashes and curfews for domestic cats in townships.
- Engage with the relevant State Government agencies regarding the use of jet skis in relation to personal safety, amenity and threats to marine wildlife.

## Services Funded

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Sustainable Infrastructure Management	The Sustainable Infrastructure Management provides services including:	Inc	-	-	-
		Exp	(361)	(369)	(380)
		<b>Surplus/ (deficit)</b>	<b>(361)</b>	<b>(369)</b>	<b>(380)</b>
		- Infrastructure Planning - Infrastructure Delivery - Infrastructure Maintenance - Open Space and Environment			
Open Space and Environment	The Open Space and Environment Department manages recreational and public areas in the form of open space, natural and foreshore bush reserves, and parks and gardens. It includes grass mowing, garden maintenance and planting, urban / rural tree maintenance, public amenities and BBQ cleaning, playground replacement, landscape structure maintenance, rural roadside vegetation maintenance, urban fire hazard slashing, Great Southern Rail Trail (GSRT) maintenance, and control of roadside weeds to improve biodiversity outcomes.	Inc	145	263	121
		Exp	(6,164)	(5,929)	(5,859)
		<b>Surplus/ (deficit)</b>	<b>(6,019)</b>	<b>(5,666)</b>	<b>(5,738)</b>

## How we Measure our Success

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

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

## 2023/24 Major Initiatives

Initiative	Council's Role
Commence the development of a Climate Action Plan.	Deliver
Annual implementation of the Domestic Wastewater Management Plan (DWMP) 2022-2026.	Deliver
Finalise the development of the Waste Management Plan (formerly Waste Management Strategy).	Deliver
Commence implementation of Council's Integrated Water Management (IWM) Plan for South Gippsland.	Deliver
Continue to support LandCare's advocacy for improved pest management and control including feral animals within the Shire.	Deliver
Implement and maintain the Tree Replacement Plan for trees removed by Council.	Deliver

*Note: Council will annually prepare and include new Major Initiatives within each year's Budget preparation.*

## Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Waste Management	Kerbside collection waste diverted from landfill	52%	50%	50%

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



## 2.6 Strategic Objective – Sustainable Growth

### Our Priorities

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

## Services Funded

Service area	Description of services provided		2021/22 Actual \$'000	2022/23 Forecast \$'000	2023/24 Budget \$'000
Planning and Building Services	<p>The Planning Services Team undertakes strategic planning to prepare long-term land use planning policies and planning schemes, aligned to State Government requirements, to address a range of environmental, economic and social matters. It supports community members to ensure their development needs align with these policies and planning schemes through their planning permits.</p> <p>This Team also includes Strategic Planning which produces land use and development policy for Council and processes amendment and other applications under the <i>Planning and Environment Act 1987</i> and the <i>Subdivision Act 1988</i> mainly to rezone land. It also undertakes Town Structure Planning, Open Space Planning, Rural Planning and a wide range of issues related to Rural and Regional Planning.</p> <p><b>Building Services</b> The Building and Planning Compliance Team serves the community by promoting compliance with various Acts and Regulations which exist to ensure that the community are safe when occupying buildings and that the general public are adherent to applicable legislative requirements with respect to land use objectives.</p> <p>South Gippsland Shire Council is bound by s.212 of the <i>Building Act 1993</i> and the <i>Planning and Environment Act 1987</i> to administer the below provisions/services within its municipal district. Council's building surveyors are members of the Victorian Municipal Building Surveyors Group (VMBSG) and subscribe to the function of the VMBSG Victorian Charter.</p>	Inc	1,780	2,377	1,855
		Exp	(2,210)	(2,757)	(2,682)
		<b>Surplus/ (deficit)</b>	<b>(430)</b>	<b>(380)</b>	<b>(827)</b>

## How we Measure our Success

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

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

## 2023/24 Major Initiatives

Initiative	Council's Role
Implement actions from the Social and Affordable Housing Strategy.	Deliver
Review planning controls for the LDRZ land north of the Railway Reserve in Nyora, with the intent of controlling the form and density of residential subdivision to protect the planned future conversion of this land to higher density residential living.	Deliver
Implement the findings of the Coastal Strategy investigation and recommend new Planning Scheme provisions through a Planning Scheme Amendment.	Deliver
Undertake Planning Scheme Amendments to implement the recommendations from the recent review of South Gippsland Shire Planning Scheme.	Deliver
Implement actions from the Industrial Land Supply Study.	Deliver

Note: Council will annually prepare and include new Major Initiatives within each year's Budget preparation.

## Service Performance Outcome Indicators

Service	Indicator	2021/22 Actual	2022/23 Forecast	2023/24 Budget
Statutory Planning	Planning applications decided within the required timeframes	40%	42%	42%

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

## 2.7 Service Performance Indicator Description

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

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

## 2.8 Reconciliation with Budgeted Operating Result

	Surplus/ (Deficit)	Expenditure	Revenue
	\$'000	\$'000	\$'000
Connecting Our People and Places	(23,430)	(28,721)	5,291
Economy and Industry	(3,962)	(4,213)	251
Healthy Communities	(2,087)	(4,284)	2,197
Protecting and Enhancing our Environment	(6,118)	(6,239)	121
Sustainable Growth	(827)	(2,682)	1,855
Leading with Integrity	(11,965)	(12,410)	445
<b>Total</b>	<b>(48,389)</b>	<b>(58,549)</b>	<b>10,160</b>
<b>Expenses added in:</b>			
Depreciation	12,139		
Finance costs	216		
Insurances	1,148		
Profit (Loss) on sale of assets	14		
<b>Surplus/(Deficit) before funding sources</b>	<b>(61,906)</b>		
<b>Funding sources added in:</b>			
Rates	45,831		
Waste charge revenue	4,874		
Capital Grants	7,539		
Operating Grants	11,420		
Interest on Investments	500		
Other	431		
<b>Total funding sources</b>	<b>70,595</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>8,689</b>		



# Financial Statements

# 3





## Financial Statements

This section presents information in regard to the Financial Statements and Statement of Human Resources. The Budget information for the year 2023/24 has been supplemented with projections to 2026/27.

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 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Income / Revenue</b>						
Rates and charges	4.1.1	47,862	50,515	52,191	53,772	55,390
Statutory fees and fines	4.1.2	1,239	1,144	1,184	1,248	1,294
User fees	4.1.3	4,659	4,117	4,211	4,316	4,424
Grants - operating	4.1.4	6,018	13,486	13,173	13,463	13,790
Grants - capital	4.1.4	14,635	7,539	3,889	4,343	2,385
Contributions - monetary	4.1.5	1,948	966	1,385	930	689
Contributions - non-monetary	4.1.5	422	431	441	452	464
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		21	665	83	-	(191)
Other income	4.1.6	2,126	1,875	1,836	1,861	1,883
<b>Total income / revenue</b>		<b>78,930</b>	<b>80,738</b>	<b>78,393</b>	<b>80,385</b>	<b>80,127</b>
<b>Expenses</b>						
Employee costs	4.1.7	29,677	29,634	30,242	31,138	31,977
Materials and services	4.1.8	27,240	26,788	25,465	25,457	26,184
Depreciation	4.1.9	11,237	12,047	12,261	12,229	12,186
Amortisation - right of use assets	4.1.11	92	92	92	92	85
Borrowing costs		102	211	333	393	349
Finance costs - leases		7	5	4	2	1
Other expenses	4.1.12	3,457	3,271	3,322	3,348	3,431
<b>Total expenses</b>		<b>71,812</b>	<b>72,049</b>	<b>71,719</b>	<b>72,659</b>	<b>74,212</b>
<b>Surplus/(deficit) for the year</b>		<b>7,118</b>	<b>8,689</b>	<b>6,674</b>	<b>7,726</b>	<b>5,915</b>
<b>Total comprehensive result</b>		<b>7,118</b>	<b>8,689</b>	<b>6,674</b>	<b>7,726</b>	<b>5,915</b>

**Balance Sheet**

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		Actual 2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents		13,841	<b>8,632</b>	8,392	7,567	7,893
Trade and other receivables		6,398	<b>6,730</b>	6,255	6,225	6,155
Other financial assets		19,000	<b>11,000</b>	11,000	11,000	11,000
Inventories		176	<b>176</b>	176	176	176
Other assets		348	<b>348</b>	348	348	348
<b>Total current assets</b>	4.2.1	<b>39,763</b>	<b>26,886</b>	<b>26,171</b>	<b>25,316</b>	<b>25,572</b>
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		685,046	<b>708,438</b>	719,066	725,886	729,786
Right-of-use assets	4.2.4	362	<b>270</b>	177	85	-
Investment property		727	<b>727</b>	727	727	727
<b>Total non-current assets</b>	4.2.1	<b>686,135</b>	<b>709,434</b>	<b>719,970</b>	<b>726,697</b>	<b>730,513</b>
<b>Total assets</b>		<b>725,898</b>	<b>736,320</b>	<b>746,141</b>	<b>752,013</b>	<b>756,085</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		6,456	<b>6,242</b>	5,958	5,919	5,928
Trust funds and deposits		1,552	<b>1,552</b>	1,552	1,552	1,552
Unearned income/revenue		4,922	<b>4,922</b>	4,922	4,922	4,922
Provisions		6,684	<b>6,684</b>	6,684	6,684	6,684
Interest-bearing liabilities	4.2.3	978	<b>1,271</b>	1,720	1,764	1,809
Lease liabilities	4.2.4	91	<b>92</b>	94	87	-
<b>Total current liabilities</b>	4.2.2	<b>20,683</b>	<b>20,764</b>	<b>20,931</b>	<b>20,928</b>	<b>20,895</b>
<b>Non-current liabilities</b>						
Provisions		6,141	<b>6,141</b>	6,141	6,141	6,141
Interest-bearing liabilities	4.2.3	8,187	<b>9,932</b>	13,006	11,242	9,433
Lease liabilities	4.2.4	273	<b>181</b>	87	-	-
<b>Total non-current liabilities</b>	4.2.2	<b>14,601</b>	<b>16,254</b>	<b>19,234</b>	<b>17,383</b>	<b>15,574</b>
<b>Total liabilities</b>		<b>35,284</b>	<b>37,018</b>	<b>40,165</b>	<b>38,311</b>	<b>36,469</b>
<b>Net assets</b>		<b>690,614</b>	<b>699,303</b>	<b>705,976</b>	<b>713,702</b>	<b>719,617</b>
<b>Equity</b>						
Accumulated surplus		258,337	<b>266,591</b>	272,905	280,153	285,640
Reserves		432,277	<b>432,711</b>	433,072	433,549	433,976
<b>Total equity</b>		<b>690,614</b>	<b>699,303</b>	<b>705,976</b>	<b>713,702</b>	<b>719,617</b>

**Statement of Changes in Equity**

For the four years ending 30 June 2027

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2023 Forecast Actual</b>					
Balance at beginning of the financial year		683,496	251,744	430,670	1,082
Surplus/(deficit) for the year		7,118	7,118	-	-
Transfers to other reserves		-	(2,261)	-	2,261
Transfers from other reserves		-	1,736	-	(1,736)
<b>Balance at end of the financial year</b>		<b>690,614</b>	<b>258,337</b>	<b>430,670</b>	<b>1,607</b>
<b>2024 Budget</b>					
Balance at beginning of the financial year		690,614	258,337	430,670	1,607
Surplus/(deficit) for the year		8,689	8,689	-	-
Transfers to other reserves	4.3.1	-	(975)	-	975
Transfers from other reserves	4.3.1	-	541	-	(541)
<b>Balance at end of the financial year</b>	4.3.2	<b>699,303</b>	<b>266,591</b>	<b>430,670</b>	<b>2,041</b>
<b>2025</b>					
Balance at beginning of the financial year		699,303	266,591	430,670	2,041
Surplus/(deficit) for the year		6,674	6,674	-	-
Transfers to other reserves		-	(1,206)	-	1,206
Transfers from other reserves		-	846	-	(846)
<b>Balance at end of the financial year</b>		<b>705,976</b>	<b>272,905</b>	<b>430,670</b>	<b>2,402</b>
<b>2026</b>					
Balance at beginning of the financial year		705,976	272,905	430,670	2,402
Surplus/(deficit) for the year		7,725	7,725	-	-
Transfers to other reserves		-	(994)	-	994
Transfers from other reserves		-	517	-	(517)
<b>Balance at end of the financial year</b>		<b>713,702</b>	<b>280,153</b>	<b>430,670</b>	<b>2,879</b>
<b>2027</b>					
Balance at beginning of the financial year		713,702	280,153	430,670	2,879
Surplus/(deficit) for the year		5,915	5,915	-	-
Transfers to other reserves		-	(756)	-	756
Transfers from other reserves		-	328	-	(328)
<b>Balance at end of the financial year</b>		<b>719,617</b>	<b>285,640</b>	<b>430,670</b>	<b>3,306</b>

**Statement of Cash Flows**

For the four years ending 30 June 2027

	Notes	Forecast	Budget	Projections		
		Actual		2024/25	2025/26	2026/27
		2022/23	2023/24	2024/25	2025/26	2026/27
		\$'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		48,459	50,306	52,210	53,756	55,304
Statutory fees and fines		1,380	1,253	1,303	1,370	1,421
User fees		5,189	4,510	4,637	4,748	4,861
Grants - operating		6,093	13,430	13,236	13,467	13,774
Grants - capital		14,817	7,508	4,186	4,317	2,530
Contributions - monetary		1,948	966	1,385	930	689
Interest received		650	500	500	500	500
Dividends received		-	-	-	-	-
Trust funds and deposits taken		-	-	-	-	-
Other receipts		1,865	1,598	1,584	1,631	1,609
Net GST refund / payment		5,192	5,679	4,418	3,984	3,780
Employee costs		(29,520)	(29,735)	(30,282)	(31,115)	(31,974)
Materials and services		(29,805)	(29,567)	(28,249)	(28,060)	(28,796)
Other payments		(3,783)	(3,610)	(3,661)	(3,688)	(3,775)
<b>Net cash provided by/(used in) operating activities</b>	4.4.1	<b>22,485</b>	<b>22,838</b>	<b>21,267</b>	<b>21,840</b>	<b>19,923</b>
<b>Cash flows from investing activities</b>						
Payments for property, infrastructure, plant and equipment		(41,824)	(40,515)	(25,417)	(21,258)	(18,191)
Proceeds from sale of property, infrastructure, plant and equipment		3,032	2,738	815	802	796
Payments for investments		-	-	-	-	-
Proceeds from sale of investments		18,270	8,000	-	-	-
Loans and advances made		-	-	-	-	-
Payments of loans and advances		-	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	4.4.2	<b>(20,522)</b>	<b>(29,777)</b>	<b>(24,602)</b>	<b>(20,456)</b>	<b>(17,395)</b>
<b>Cash flows from financing activities</b>						
Finance costs		(102)	(211)	(333)	(393)	(349)
Proceeds from borrowings		4,950	3,150	5,000	-	-
Repayment of borrowings		(721)	(1,112)	(1,477)	(1,720)	(1,764)
Interest paid - lease liability		(7)	(5)	(4)	(2)	(1)
Repayment of lease liabilities		(89)	(91)	(92)	(94)	(87)
<b>Net cash provided by/(used in) financing activities</b>	4.4.3	<b>4,031</b>	<b>1,731</b>	<b>3,095</b>	<b>(2,209)</b>	<b>(2,201)</b>
Net increase/(decrease) in cash & cash equivalents		5,994	(5,209)	(240)	(826)	327
Cash and cash equivalents at the beginning of the financial year		7,847	13,841	8,632	8,392	7,567
<b>Cash and cash equivalents at the end of the financial year</b>		<b>13,841</b>	<b>8,632</b>	<b>8,392</b>	<b>7,567</b>	<b>7,893</b>



**Statement of Capital Works**

For the four years ending 30 June 2027

	NOTES	Forecast	Budget	Projections		
		Actual		2024/25	2025/26	2026/27
		2022/23	2023/24	\$'000	\$'000	\$'000
<b>Property</b>						
Land		-	-	-	-	-
<b>Total land</b>		-	-	-	-	-
Buildings		10,626	6,980	8,880	3,793	3,756
Heritage buildings		209	110	115	119	124
Building improvements		4	-	-	-	-
<b>Total buildings</b>		<b>10,838</b>	<b>7,090</b>	<b>8,995</b>	<b>3,913</b>	<b>3,880</b>
<b>Total property</b>		<b>10,838</b>	<b>7,090</b>	<b>8,995</b>	<b>3,913</b>	<b>3,880</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		3,071	3,825	3,123	2,531	2,492
Computers and telecommunications		1,141	985	754	773	792
<b>Total plant and equipment</b>		<b>4,212</b>	<b>4,810</b>	<b>3,877</b>	<b>3,304</b>	<b>3,284</b>
<b>Infrastructure</b>						
Roads		10,453	11,121	8,433	8,516	8,408
Bridges		320	363	376	391	405
Footpaths and cycleways		1,714	900	156	162	168
Drainage		116	184	144	150	155
Recreational, leisure and community facilities		1,613	441	994	1,074	237
Waste management		701	3,907	131	1,817	-
Parks, open space and streetscapes		3,657	7,507	-	-	-
Off street car parks		2,784	-	-	-	-
Other infrastructure		1,614	510	-	-	-
<b>Total infrastructure</b>		<b>22,971</b>	<b>24,932</b>	<b>10,235</b>	<b>12,109</b>	<b>9,373</b>
<b>Total capital works expenditure</b>	4.5.1	<b>38,022</b>	<b>36,832</b>	<b>23,106</b>	<b>19,325</b>	<b>16,537</b>
<b>Represented by:</b>						
New asset expenditure		215	450	-	-	-
Asset renewal expenditure		29,616	25,888	21,709	17,359	16,382
Asset expansion expenditure		5,303	1,120	1,122	-	-
Asset upgrade expenditure		2,888	9,374	276	1,967	155
<b>Total capital works expenditure</b>	4.5.1	<b>38,022</b>	<b>36,832</b>	<b>23,106</b>	<b>19,325</b>	<b>16,537</b>
<b>Funding sources represented by:</b>						
Grants		14,634	7,539	3,889	4,343	2,385
Contributions		1,304	601	1,063	601	353
Council cash		17,133	25,542	13,155	14,381	13,800
Borrowings		4,950	3,150	5,000	-	-
<b>Total capital works expenditure</b>	4.5.1	<b>38,022</b>	<b>36,832</b>	<b>23,106</b>	<b>19,325</b>	<b>16,537</b>

## Statement of Human Resources

For the four years ending 30 June 2027

	Forecast	Budget	Projections		
	Actual				
	2022/23	2023/24	2024/25	2025/26	2026/27
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Staff expenditure</b>					
Employee costs - operating	29,677	29,634	30,242	31,138	31,977
Employee costs - capital	1,390	1,454	1,498	1,543	1,585
<b>Total staff expenditure</b>	<b>31,067</b>	<b>31,088</b>	<b>31,740</b>	<b>32,681</b>	<b>33,561</b>
	FTE	FTE	FTE	FTE	FTE
<b>Staff numbers</b>					
Employees	276.8	274.0	269.0	268.8	268.8
<b>Total staff numbers</b>	<b>276.8</b>	<b>274.0</b>	<b>269.0</b>	<b>268.8</b>	<b>268.8</b>

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2023/24	\$'000	\$'000	\$'000	\$'000	\$'000
Performance & Innovation	6,532	6,349	87	96	-
Economy & Community	8,959	6,565	1,537	335	522
CEO Office	573	573	-	-	-
Sustainable Infrastructure	14,462	13,776	618	32	37
<b>Total permanent staff expenditure</b>	<b>30,526</b>	<b>27,262</b>	<b>2,242</b>	<b>462</b>	<b>559</b>
Other employee related expenditure	562				
<b>Total employee expenditure</b>	<b>31,088</b>				
Capitalised labour costs	(1,454)				
<b>Total operating expenditure</b>	<b>29,634</b>				

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

Department	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
2023/24					
Performance & Innovation	56	54	1	1	-
Economy & Community	75	53	15	3	5
CEO Office	3	3	-	-	-
Sustainable Infrastructure	140	133	7	0.3	0.3
<b>Total staff</b>	<b>274</b>	<b>242</b>	<b>23</b>	<b>4</b>	<b>5</b>

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

**Summary of Planned Human Resources Expenditure  
For the four years ended 30 June 2027**

	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000	2026/27 \$'000
<b>Performance &amp; Innovation</b>				
Permanent - Full time	6,348	6,820	7,030	7,222
Women	4,324	4,592	4,735	4,864
Men	2,024	2,228	2,296	2,358
Permanent - Part time	87	107	92	95
Women	87	107	92	95
<b>Total Performance &amp; Innovation</b>	<b>6,435</b>	<b>6,927</b>	<b>7,123</b>	<b>7,317</b>
<b>Economy &amp; Community</b>				
Permanent - Full time	6,565	6,756	6,959	7,149
Women	4,276	4,402	4,534	4,658
Men	1,990	2,046	2,108	2,165
Vacant positions	300	308	318	326
Permanent - Part time	1,537	1,584	1,633	1,678
Women	1,084	1,117	1,153	1,184
Men	176	181	186	191
Vacant positions	278	286	294	302
<b>Total Economy &amp; Community</b>	<b>8,102</b>	<b>8,340</b>	<b>8,592</b>	<b>8,826</b>
<b>CEO Office</b>				
Permanent - Full time	573	589	607	624
Women	573	589	607	624
<b>Total CEO Office</b>	<b>573</b>	<b>589</b>	<b>607</b>	<b>624</b>
<b>Sustainable Infrastructure</b>				
Permanent - Full time	13,776	14,201	14,633	15,028
Women	1,639	1,686	1,737	1,784
Men	11,379	11,731	12,089	12,414
Vacant positions	757	784	808	830
Permanent - Part time	617	635	654	672
Women	289	297	306	314
Men	313	322	332	341
Vacant positions	16	16	17	17
<b>Total Sustainable Infrastructure</b>	<b>14,393</b>	<b>14,836</b>	<b>15,287</b>	<b>15,700</b>
<b>Casuals, temporary and other expenditure</b>	<b>1,585</b>	<b>1,048</b>	<b>1,072</b>	<b>1,096</b>
<b>Total employee expenditure</b>	<b>31,088</b>	<b>31,740</b>	<b>32,681</b>	<b>33,562</b>
Capitalised labour costs	(1,454)	(1,498)	(1,543)	(1,585)
<b>Total operating expenditure</b>	<b>29,634</b>	<b>30,242</b>	<b>31,138</b>	<b>31,977</b>

	2023/24 FTE	2024/25 FTE	2025/26 FTE	2026/27 FTE
<b>Performance &amp; Innovation</b>				
Permanent - Full time	53.7	53.7	53.7	53.7
Women	36.7	36.7	36.7	36.7
Men	17.0	17.0	17.0	17.0
Permanent - Part time	1.0	1.2	1.0	1.0
Women	1.0	1.2	1.0	1.0
<b>Total Performance &amp; Innovation</b>	<b>54.7</b>	<b>54.9</b>	<b>54.7</b>	<b>54.7</b>
<b>Economy &amp; Community</b>				
Permanent - Full time	52.6	52.6	52.6	52.6
Women	34.6	34.6	34.6	34.6
Men	15.0	15.0	15.0	15.0
Vacant positions	3.0	3.0	3.0	3.0
Permanent - Part time	14.7	14.7	14.7	14.7
Women	9.9	9.9	9.9	9.9
Men	2.0	2.0	2.0	2.0
Vacant positions	2.9	2.9	2.9	2.9
<b>Total Economy &amp; Community</b>	<b>67.3</b>	<b>67.3</b>	<b>67.3</b>	<b>67.3</b>
<b>CEO Office</b>				
Permanent - Full time	3.0	3.0	3.0	3.0
Women	3.0	3.0	3.0	3.0
<b>Total CEO Office</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Sustainable Infrastructure</b>				
Permanent - Full time	133.0	133.0	133.0	133.0
Women	14.0	14.0	14.0	14.0
Men	111.0	111.0	111.0	111.0
Vacant positions	8.0	8.0	8.0	8.0
Permanent - Part time	6.8	6.8	6.8	6.8
Women	3.1	3.1	3.1	3.1
Men	3.5	3.5	3.5	3.5
Vacant positions	0.2	0.2	0.2	0.2
<b>Total Sustainable Infrastructure</b>	<b>139.8</b>	<b>139.8</b>	<b>139.8</b>	<b>139.8</b>
<b>Casuals and temporary staff</b>	<b>9.2</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Total staff numbers</b>	<b>274.0</b>	<b>269.0</b>	<b>268.8</b>	<b>268.8</b>

\*Please note this table includes FTE that is capital in nature



# Notes to the Financial Statements

# 4





## 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 2023/24 the FGRS cap has been set at 3.50%. The cap is calculated on the basis of council's average rates.

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 3.50% in line with the rate cap.

This will raise total General rates for 2023/24 to \$45,094,506, not including supplementary rates, interest on rates, waste management charges and revenue in lieu of rates.

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

	2022/23	2023/24	Change	%
	Forecast Actual	Budget		
	\$'000	\$'000	\$'000	
General rates*	43,315	45,095	1,780	4.11%
Waste management charge	4,123	4,835	712	17.27%
Special rates and charges	5	-	(5)	-100.00%
Supplementary rates and rate adjustments	223	297	74	33.18%
Interest on rates and charges	173	190	17	9.83%
Revenue in lieu of rates	196	288	92	46.94%
<b>Total rates and charges</b>	<b>48,035</b>	<b>50,705</b>	<b>2,670</b>	<b>5.56%</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	2022/23	2023/24	Change
	cents/\$CIV*	cents/\$CIV*	
General rate for rateable residential properties	0.324737	0.283928	-12.57%
Industrial properties	0.340974	0.298125	-12.57%
Commercial properties	0.340974	0.298125	-12.57%
Farm properties	0.227316	0.198750	-12.57%
Vacant Rural properties	0.227316	0.198750	-12.57%
Vacant other properties	0.649474	0.567857	-12.57%
Cultural and recreational properties	0.162369	0.141964	-12.57%



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	2022/23		2023/24	Change	%
	Forecast	Actual	Budget		
	\$'000		\$'000	\$'000	
General / Residential	27,603		28,036	433	1.57%
Industrial properties	1,041		955	(86)	-8.26%
Commercial properties	1,278		1,258	(20)	-1.56%
Farm properties	11,016		12,557	1,541	13.99%
Vacant Rural properties	117		115	(2)	-1.71%
Vacant other properties	2,243		2,158	(85)	-3.79%
Cultural and recreational properties	17		16	(1)	-5.88%
<b>Total amount to be raised by general rates</b>	<b>43,315</b>		<b>45,095</b>	<b>1,780</b>	<b>4.11%</b>

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

Type or class of land	Forecast Actual		Budget	Change	
	Number		Number	Number	%
General / Residential	14,508		14,711	203	1.40%
Industrial properties	370		372	2	0.54%
Commercial properties	644		643	(1)	-0.16%
Farm properties	3,255		3,250	(5)	-0.15%
Vacant Rural properties	195		189	(6)	-3.08%
Vacant other properties	1,275		1,176	(99)	-7.76%
Cultural and recreational properties	22		22	-	0.00%
<b>Total number of assessments</b>	<b>20,269</b>		<b>20,363</b>	<b>94</b>	<b>0.46%</b>

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

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

Type or class of land	Budget		Change	
	\$'000	\$'000	\$'000	%
General / Residential	8,500,384	9,874,013	1,373,629	16.16%
Industrial properties	305,331	320,462	15,131	4.96%
Commercial properties	374,666	422,043	47,377	12.65%
Farm properties	4,845,977	6,318,048	1,472,071	30.38%
Vacant Rural properties	51,298	57,727	6,429	12.53%
Vacant other properties	345,410	379,955	34,545	10.00%
Cultural and recreational properties	10,259	11,505	1,246	12.15%
<b>Total value of land</b>	<b>14,433,325</b>	<b>17,383,753</b>	<b>2,950,428</b>	<b>20.44%</b>

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

Type of Charge	Per Rateable Property		Change
	Budget	Budget	
	\$	\$	%
Municipal	-	-	0.00%

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

Type of Charge	Budget		Change	
	\$	\$	\$	%
Municipal	-	-	-	0.00%

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year. The increases for the 2023/24 budget reflect the increased costs of providing the service evidenced in the new contracts let during the year. The total cost of providing waste services is fully passed on to the users of the service.

Type of Charge	Per Rateable	Per Rateable	Change	
	Property Budget \$	Property Budget \$	\$	%
<i>Waste Services Charge A - Kerbside garbage and recycling collection service charge – Residential (120 litre weekly garbage/240 litre fortnightly recycling).</i>	251.65	<b>293.10</b>	41.45	<b>16.47%</b>
<i>Waste Services Charge B - Kerbside recycling only collection service charge - Commercial (2 x 240 litre fortnightly recycling service only),</i>	251.65	<b>293.10</b>	41.45	<b>16.47%</b>
<i>Waste Services Charge C - Kerbside garbage and recycling collection service – Commercial premises only (240 litre weekly garbage / 240 litre fortnightly recycling).</i>	354.30	<b>412.65</b>	58.35	<b>16.47%</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>	260.00	<b>302.80</b>	42.80	<b>16.46%</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>	298.15	<b>347.25</b>	49.10	<b>16.47%</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>	190.20	<b>221.50</b>	31.30	<b>16.46%</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>	302.20	<b>351.95</b>	49.75	<b>16.46%</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>	174.40	<b>203.10</b>	28.70	<b>16.46%</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>	310.90	<b>362.10</b>	51.20	<b>16.47%</b>
<i>Garb Green Waste Bin – Kerbside green waste collection service (240 litre fortnightly) for 12 months</i>	102.00	<b>106.30</b>	4.30	<b>4.22%</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	Budget	Budget	Change	
	\$	\$	\$	%
Waste Services Charge A	2,474,223	2,943,310	469,087	18.96%
Waste Services Charge B	16,106	35,172	19,066	118.38%
Waste Services Charge C	105,581	127,922	22,340	21.16%
Waste Services Charge D	183,300	214,685	31,385	17.12%
Waste Services Charge E	34,585	40,281	5,696	16.47%
Waste Services Charge G	170,609	184,731	14,122	8.28%
Waste Services Charge H	274,095	351,598	77,503	28.28%
Waste Services Charge J	1,046	1,625	578	55.28%
Waste Services Charge K	14,612	19,191	4,579	31.34%
Garb Green Waste Bin	848,946	916,412	67,466	7.95%
<b>Total</b>	<b>4,123,105</b>	<b>4,834,927</b>	<b>711,823</b>	<b>17.26%</b>

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

	Budget	Budget	Change	
	\$'000	\$'000	\$'000	%
General rates	43,315	45,095	1,780	4.11%
Revenue in lieu	196	288	92	46.94%
Waste service charges	4,123	4,835	712	17.27%
Special Rates & Charges	5	-	(5)	-100.00%
Supplementary Valuations	223	297	74	33.18%
Interest on Rates and Charges	173	190	17	9.83%
<b>Total Rates and charges</b>	<b>48,035</b>	<b>50,705</b>	<b>2,670</b>	<b>5.56%</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.

	Budget	Budget
Total Rates	\$ 42,569,828	\$ 43,569,571
Number of rateable properties	20,269	20,363
Base Average Rate	\$ 2,100.24	\$ 2,139.64
Maximum Rate Increase (set by the State Government)	1.75%	3.50%
Capped Average Rate	\$ 2,137.00	\$ 2,214.53
Maximum General Rates and Municipal Charges Revenue	\$ 43,315	\$ 45,095
Budgeted General Rates and Municipal Charges Revenue	\$ 43,315	\$ 45,095
Budgeted Supplementary Rates	\$ 223	\$ 297
Budgeted Total Rates and Municipal Charges Revenue	\$ 43,593	\$ 45,392

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 (2023/24: estimated \$297K and 2022/23: \$223K)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

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

#### 4.1.2 Statutory fees and fines

	Forecast Actual	Budget	Change	
	Budget	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Property and Revenue	31	43	12	38.71%
Procurement	1	1	-	0.00%
Council Business Operations	45	10	(35)	-77.78%
Statutory Planning	620	620	-	0.00%
Strategic Planning	39	40	1	2.56%
Building & Planning Compliance	191	191	-	0.00%
Environmental Health	116	112	(4)	-3.45%
Local Laws	117	48	(69)	-58.97%
Design Services	79	79	-	0.00%
<b>Total statutory fees and fines</b>	<b>1,239</b>	<b>1,144</b>	<b>-95</b>	<b>-7.67%</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 7.67% or \$95K compared to 2022/23 Forecast. The statutory fees and fines decrease primarily relates to lower activity in relation to Local Laws enforcements. A detailed listing of Council's fees and charges is included in Section 6 - Schedule of Fees and Charges.

#### 4.1.3 User fees

	Forecast Actual	Budget	Change	
	Budget	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Caravan Parks	735	-	(735)	-100.00%
Coal Creek	16	17	1	6.25%
Statutory Planning	65	67	2	3.08%
Strategic Planning	2	2	-	0.00%
Building & Compliance	12	15	3	25.00%
Environmental Health	147	174	27	18.37%
Local Laws	470	483	13	2.77%
Immunisation	20	10	(10)	-50.00%
Facility Management and Cleaning	10	13	3	30.00%
Design Services	15	16	1	6.67%
Hard Waste Collection	7	8	1	14.29%
Landfill Operations	3,157	3,309	152	4.81%
Civil Asset Planning	3	3	-	0.00%
<b>Total user fees</b>	<b>4,659</b>	<b>4,117</b>	<b>-542</b>	<b>-11.63%</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 decrease by 11.63% and mainly relates to loss of income for Caravan Parks as Council exits the direct involvement of Yanakie and Port Welshpool parks from 31st March 2023. Landfill Operation fees have increased as a result of the State Governments increased cost for landfill levies and leachate management costs. A detailed listing of Council's fees and charges is included in Section 6 - Schedule of Fees and Charges.

## 4.1.4 Grants

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

	Forecast Actual		Budget	Change	
	Budget	Budget			
	\$'000	\$'000	\$'000	%	
<b>Grants were received in respect of the following:</b>					
Summary of grants					
Commonwealth funded grants	9,034	18,328	9,294	103%	
State funded grants	11,619	2,697	(8,922)	-77%	
<b>Total grants received</b>	<b>20,653</b>	<b>21,025</b>	<b>372</b>	<b>2%</b>	
<b>(a) Operating Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Financial Assistance Grants	2,627	11,420	8,793	335%	
General home care	275	282	7	3%	
Immunisation	2	2	-	0%	
<b>Recurrent - State Government</b>					
General home care	100	100	-	0%	
Senior Citizens	2	2	-	0%	
Children and Family Services	22	22	-	0%	
Immunisation	18	17	(1)	-6%	
Local Laws	9	9	-	0%	
Maternal and child health	535	535	-	0%	
Coal Creek - Strategic Partnerships Program	8	8	-	0%	
Childrens Crossings	81	66	(15)	-19%	
Environmental Health	12	14	2	17%	
PreSchool Inclusion	166	166	-	0%	
Supported Playgroups	114	125	11	10%	
<b>Total recurrent grants</b>	<b>3,971</b>	<b>12,768</b>	<b>8,797</b>	<b>222%</b>	
<b>Non-recurrent - Commonwealth Government</b>					
Storm Events	-	105	105	100%	
<b>Non-recurrent - State Government</b>					
Property and Revenue	54	55	1	2%	
Economic Development	85	-	(85)	-100%	
Community Building	13	13	-	0%	
Youth Development	228	110	(118)	-52%	
Municipal Emergency Resourcing Program	418	60	(358)	-86%	
Flood Event - August 2019	318	-	(318)	-100%	
Rain Event - 30 September 2021	7	-	(7)	-100%	
Storm Event 9 June 2021	144	-	(144)	-100%	
Environmental Services	244	-	(244)	-100%	
Lighting Upgrade - Toora Rec Reserve	-	10	10	100%	
Korumburra Showground changerooms	-	160	160	100%	
Shared Path Investigation	15	-	(15)	-100%	
Traffic & Pedestrian investigation Korumburra	15	-	(15)	-100%	
Loch Bowls Club synthetic green	-	21	21	100%	
Lighting Upgrade - Meeniyana Rec Reserve	-	20	20	100%	
Korumburra Soccer Lighting	360	40	(320)	-89%	
Foster Showground scoreboard	27	3	(24)	-89%	
Boat Ramps	61	63	2	3%	
Biodiversity	58	58	-	0%	
<b>Total non-recurrent grants</b>	<b>2,047</b>	<b>718</b>	<b>1,329</b>	<b>-65%</b>	
<b>Total operating grants</b>	<b>6,018</b>	<b>13,486</b>	<b>7,468</b>	<b>124%</b>	
<b>(b) Capital Grants</b>					
<b>Recurrent - Commonwealth Government</b>					
Roads to recovery	2,385	2,385	-	0%	
<b>Total recurrent grants</b>	<b>2,385</b>	<b>2,385</b>	<b>-</b>	<b>0%</b>	

**4.1.4 Grants (continued)**

	Forecast Actual	Budget	Change	
	2022/23	2023/24	\$'000	%
	\$'000	\$'000	\$'000	%
<b>Non-recurrent - Commonwealth Government</b>				
Local Roads & Community Infrastructure (LRCI)	1,300	2,384	1,084	83%
Federal Blackspot Program	1,195	-	(1,195)	-100%
Leongatha & Korumburra Rail Station Precincts	1,250	1,750	500	40%
<b>Non-recurrent - State Government</b>				
Leongatha & Korumburra Rail Station Precincts	600	1,000	400	67%
Great Southern Rail Trail	80	-	(80)	-100%
Foster Showgrounds Irrigation and Resurfacing	15	-	(15)	-100%
Korumburra Skate Park	-	10	10	100%
Foster Indoor Stadium Redevelopment	226	-	(226)	-100%
Early Years Renewal Program	1,188	-	(1,188)	-100%
Flood and Storm events	6,294	-	(6,294)	-100%
Electric Vehicle charger installation	102	-	(102)	-100%
Lighting Upgrade - Walter J Tuck Reserve	-	10	10	100%
<b>Total capital grants</b>	<b>14,635</b>	<b>7,539</b>	<b>(7,096)</b>	<b>-48%</b>
<b>Total Grants</b>	<b>20,653</b>	<b>21,025</b>	<b>372</b>	<b>0</b>

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

Capital grants include all monies received from state and federal sources for the purposes of funding the Capital Works Program. The receipt of this income is project dependant and can vary substantially year on year. Council expects to receive 48% or \$7.1M less in capital grants in 2023/24 compared to the 2022/23 forecast.



#### 4.1.5 Contributions

	Forecast Actual	Budget	Change	
	Budget	Budget	\$'000	%
	\$'000	\$'000		
Monetary	1,948	966	(982)	-50.41%
Non-monetary	422	431	9	2.13%
<b>Total contributions</b>	<b>2,370</b>	<b>1,397</b>	<b>(973)</b>	<b>-41.05%</b>

Contributions - monetary include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The 2023/24 budget reflects a decrease of 41.05% or \$0.97M of contributions towards various projects. Non-monetary contributions represent sub divisional components donated by developers upon completion of sub divisions and include infrastructure assets such as roads, drainage, footpaths, kerb and channel in lieu of cash contributions.

#### 4.1.6 Other income

	Forecast Actual	Budget	Change	
	Budget	Budget	\$'000	%
	\$'000	\$'000		
Interest	650	500	(150)	-23.08%
Sundry	162	170	8	4.94%
Reimbursements	854	672	(182)	-21.31%
<i>Rental</i>	287	343	56	19.51%
Interest on rates and charges	173	190	17	9.83%
<b>Total other income</b>	<b>2,126</b>	<b>1,875</b>	<b>(251)</b>	<b>-11.81%</b>

Other income is projected to decrease by 11.81% or \$251K in 2023/24 predominantly due to a decrease in interest on investments and reimbursements. A reimbursement in 22/23 was received by the State Revenue Office to cover the compulsory redundancy of Valuation staff due to all valuations being directly contracted by the Valuer General starting 1 July 2022.

#### 4.1.7 Employee costs

	Forecast Actual	Budget	Change	
	Budget	Budget	\$'000	%
	\$'000	\$'000		
Wages and salaries	25,471	25,222	(249)	-0.98%
WorkCover	800	813	13	1.63%
Long Service Leave	641	652	11	1.72%
Superannuation	2,745	2,927	182	6.63%
Fringe Benefits Tax	20	20	-	0.00%
<b>Total employee costs</b>	<b>29,677</b>	<b>29,634</b>	<b>(43)</b>	<b>-0.14%</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 as well as staff development and training costs. Employee costs in total are budgeted to decrease by \$43K or 0.14% compared to the forecast result for 2022/23. Wages and salaries are budgeted to decrease as various grant funded positions in the organisation conclude in 2022/23 and an increase in superannuation is reflected through the increase of the Super Guarantee Levy increasing from 10.5% in 2022/23 to 11.0% in 2023/24.

## 4.1.8 Materials and services

	Forecast Actual	Budget	Change	
	Budget	Budget	\$'000	%
	\$'000	\$'000	\$'000	%
Consultancies	1,365	984	(381)	-27.91%
Maintenance	1,688	1,725	37	2.19%
Marketing & Advertising	324	339	15	4.63%
Contract Payments	11,335	11,555	220	1.94%
Fuel & Oil	1,271	1,298	27	2.12%
Legal Fees	419	392	(27)	-6.44%
Utilities	1,092	1,076	(16)	-1.47%
Materials General	4,262	3,628	(634)	-14.88%
Insurance Premiums	1,199	1,366	167	13.93%
Levies, Licenses & Permits	1,608	1,635	27	1.68%
Subscriptions and Memberships	216	201	(15)	-6.94%
Training & Professional Development	462	493	31	6.71%
Software Support & Licenses	1,622	1,693	71	4.38%
Other	377	403	26	6.90%
<b>Total materials and services</b>	<b>27,240</b>	<b>26,788</b>	<b>(452)</b>	<b>-1.66%</b>

Materials and services expenditure is budgeted to decrease by \$452K or 1.66% compared to the 2022/23 forecast. The main contributor to the reduction in 2023/24 in materials and services relates to Materials General which encompasses materials used in storm and flood events across the shire in 2022/23, materials used in the Freeza youth program, landfill and transfer stations materials and materials used as part of the Community Support Package in 2022/23 which has now ceased. The other significant reduction is in consultancies which are predominantly through no longer having a municipal monitor and the reduction of consultancies in the areas of Arts & Culture, Infrastructure Maintenance, Economic Development and Community Strengthening.

#### 4.1.9 Depreciation

	Forecast Actual	Budget	Change	
	Budget	Budget	\$'000	%
	\$'000	\$'000		
Property	1,994	2,055	61	3.06%
Plant & equipment	7,741	8,432	691	8.93%
Infrastructure	1,502	1,560	58	3.86%
<b>Total depreciation</b>	<b>11,237</b>	<b>12,047</b>	<b>810</b>	<b>7.21%</b>

Depreciation relates to the usage of Council's property, plant and equipment, and infrastructure assets such as roads, bridges, carparks, culverts, footpaths, kerb and channel and drains. Depreciation expense is budgeted to increase by \$0.81M or 7.21% in 2023/24.

#### 4.1.10 Amortisation - Right of use assets

	Forecast Actual	Budget	Change	
	Budget	Budget	\$'000	%
	\$'000	\$'000		
Right of use assets	92	92	-	0.00%
<b>Total amortisation - right of use assets</b>	<b>92</b>	<b>92</b>	<b>-</b>	<b>0.00%</b>

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

#### 4.1.11 Other expenses

	Forecast Actual	Budget	Change	
	Budget	Budget	\$'000	%
	\$'000	\$'000		
Grants, Contributions & Discretionary Funds	2,726	2,506	(220)	-8.07%
Audit	110	112	2	1.82%
Fees & Charges	255	252	(3)	-1.18%
Allowances	366	401	35	9.56%
<b>Total other expenses</b>	<b>3,457</b>	<b>3,271</b>	<b>186</b>	<b>-5.38%</b>

Other expenses include audit fees, contributions, Councillor allowances and community grants. Other expenses are budgeted to decrease by \$186K or 5.38%. The main contributor to the decrease in 2023/24 is from Grants, Contributions & Discretionary Funds where a contribution from once-off grant funding was passed onto the Loch Bowls Club in 2022/23 for their synthetic green installation.

## 4.2 Balance Sheet

### 4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities. These balances are projected to decrease by \$5.4M during the year, on the basis that the carry forward program from prior years and current capital works program will be completed in 2023/24. Other financial assets represent deposits held with long term maturities (> 90 days) and these are projected to increase by \$8.0M to \$11M by 30 June 2024.

### 4.2.2 Liabilities

Trade and other payables are those to whom Council owes money as at 30 June. Trust funds and deposits are funds or bank guarantees held by council on behalf of third parties pending the completion of certain contractual obligations. Unearned income/revenue represents grants received for projects which haven't as yet been recognised as income due to contract milestones not completed at balance date. Provisions include accrued annual leave and long service leave. Interest-bearing liabilities represent the principal amount of borrowings owed at balance date. Council is budgeting to borrow \$3.15M in 2023/24 for the completion of the Korumburra Streetscape project.

### 4.2.3 Borrowings

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

	Forecast Actual		Budget	Projections		
	2022/23	2023/24	2024/25	2025/26	2026/27	
	\$	\$	\$	\$	\$	
Amount borrowed as at 30 June of the prior year	4,936	9,165	11,203	14,726	13,006	
Amount proposed to be borrowed	4,950	3,150	5,000	-	-	
Amount projected to be redeemed	(721)	1,112	(1,477)	(1,720)	(1,764)	
<b>Amount of borrowings as at 30 June</b>	<b>9,165</b>	<b>11,203</b>	<b>14,726</b>	<b>13,006</b>	<b>11,242</b>	

Council has borrowed \$3.6M for the Mirboo North pool from Treasury Corporation Victoria (TCV) through the Community Sports Infrastructure loan scheme. Council has also been approved for a \$10M loan for the Korumburra Hub and streetscape from TCV through the Community Infrastructure Loan Scheme with a heavily discounted interest rate. Council will draw down on the funds through a construction facility during the build phase and then convert the drawn down funds to a principal and interest loan upon project completion. The final drawdown of \$3.15M will occur in 2023/24 for the completion of the Korumburra Streetscape project. A further \$5M loan has been factored in for the Korumburra pool in 2024/25.

### 4.2.4 Leases by category

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

	Forecast Actual	Budget
	2022/23	2023/24
	\$	\$
<b>Right-of-use assets</b>		
Property	362	269
<b>Total right-of-use assets</b>	<b>362</b>	<b>269</b>
<b>Lease liabilities</b>		
<b>Current lease Liabilities</b>		
Land and buildings	91	92
<b>Total current lease liabilities</b>	<b>91</b>	<b>92</b>
<b>Non-current lease liabilities</b>		
Land and buildings	273	181
<b>Total non-current lease liabilities</b>	<b>273</b>	<b>181</b>
<b>Total lease liabilities</b>	<b>364</b>	<b>273</b>

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

### 4.3 Statement of changes in Equity

#### 4.3.1 Equity

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

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

### 4.4 Statement of Cash Flow

The significance of budgeting cash flows for Council is that it is a key factor in setting the level of rates and provides a guide to the level of capital expenditure Council can sustain with or without using existing cash reserves or taking on external debt. This section analyses the expected cash flows for the 2023/24 year. The analysis is based on three main categories of cash flows:

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

Net Cash inflows from operating activities provide a source of cash to fund proposed capital works programs. Cash flow from operating activities is anticipated to be similar to the projected 2022/23 figure of \$22.49M. The main differences are in the level of grants received between operating and capital grants with operating grants anticipated to increase by \$7.34M and capital grants to reduce \$7.31M. The main contributor to the increase in operating grants in 2023/24 compared to 2022/23 is due to 75% of the 2022/23 financial assistance grants being paid early and recognised in 2021/22 and budgeting for the full amount in 2022/23. Capital grants are volatile in nature and can therefore vary significantly from year to year. The major contributor to the reduction in 2023/24 is due to having received Flood and Storm grants (\$6.3M) and Federal Blackspot funding (\$1.2M) in 2022/23 which does not carry over into 2023/24.

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

Net Cash used in investing activities is forecast to increase by \$9.26M in 2023/24 compared to 2022/23. This is reflected primarily through a \$10.2M decrease in proceeds from investments in 2023/24 compared to 2022/23 reflecting that term deposits with longer maturities (>90 days) held at June 2023 (\$19.0M) is anticipated to reduce to \$11.0M at June 2024. Additionally, payments for capital works is anticipated to decrease by \$1.3M in 2023/24 compared to 2022/23.

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

For 2023/24, Council will draw down proceeds of \$3.15M, being the remainder of the TCV facility for the Korumburra Streetscape through the Community Infrastructure Loan Scheme (CILS). In addition, Council will make principal repayments of \$1.1M and interest expenses repayment is \$0.21M.

#### 4.5 Capital works program

This section presents a listing of the capital works projects that will be undertaken for the 2023/24 year, classified by expenditure type and funding source. Works are also disclosed as current budget or carried forward from prior year.

##### 4.5.1 Summary

	Forecast	Budget	Change	%
	Actual			
	2022/23	2023/24		
	\$'000	\$'000	\$'000	
Property	10,838	7,090	- 3,748	-34.58%
Plant and equipment	4,212	4,810	598	14.20%
Infrastructure	22,971	24,932	1,960	8.53%
<b>Total</b>	<b>38,022</b>	<b>36,832</b>	<b>- 1,190</b>	<b>-3.13%</b>

	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	7,090	-	6,640	400	50	-	-	7,090	-
Plant and equipment	4,810	-	4,610	-	200	-	-	4,810	-
Infrastructure	24,932	450	14,638	8,974	870	7,539	-	14,243	3,150
<b>Total</b>	<b>36,832</b>	<b>450</b>	<b>25,888</b>	<b>9,374</b>	<b>1,120</b>	<b>7,539</b>	<b>-</b>	<b>26,143</b>	<b>3,150</b>

Capital works for the 2023/24 year of \$36.832M have been funded by grants (\$7.539M), borrowings of \$3.150M and Council cash (\$26.143M). Major projects include Cell Construction at the Koonwarra Landfill, Leongatha & Korumburra Railway Station Precincts and Korumburra Commercial Streetscape.

## 4.5.2 Current Budget

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>	-	-	-	-	-	-	-	-	-
<b>Buildings</b>									
73580 - Buildings - Renewal Program	65	-	65	-	-	-	-	65	-
73630 - Buildings - Community Hub - Korumburra	300	-	300	-	-	-	-	300	-
73760 - Buildings - Main Office Refurbishment	650	-	650	-	-	-	-	650	-
74130 - Buildings - Community Venue - Facility Energy Improvements	50	-	-	-	50	-	-	50	-
82620 - Building Renewal Program - Administrative	55	-	55	-	-	-	-	55	-
82640 - Building Renewal Program - Early Years - Preschool/Childcare	213	-	213	-	-	-	-	213	-
82660 - Building Renewal Program - Community Venue - Hall/Meeting Places	463	-	463	-	-	-	-	463	-
82670 - Building Renewal Program - Community Venue - Community Centres	11	-	11	-	-	-	-	11	-
82680 - Building Renewal Program - Public Toilets	187	-	187	-	-	-	-	187	-
82690 - Building Renewal Program - Aquatic/Pools	1,100	-	1,100	-	-	-	-	1,100	-
82700 - Building Renewal Program - Recreation/Sport	1,221	-	1,221	-	-	-	-	1,221	-
	-	-	-	-	-	-	-	-	-
<b>Heritage buildings</b>									
82650 - Building Renewal Program - Heritage/History	110	-	110	-	-	-	-	110	-
<b>TOTAL PROPERTY</b>	<b>4,425</b>	-	<b>4,375</b>	-	<b>50</b>	-	-	<b>4,425</b>	-



Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PLANT AND EQUIPMENT</b>									
<b>Plant, Machinery and Equipment</b>									
<i>79110 - Fleet - Fleet Purchases</i>	978	-	978	-	-	-	-	978	-
<i>79120 - Plant - Plant Purchases</i>	2,847	-	2,647	-	200	-	-	2,847	-
	-	-	-	-	-	-	-	-	-
<b>Computers and Telecommunications</b>									
<i>80110 - IT Capital Works</i>	985	-	985	-	-	-	-	985	-
	-	-	-	-	-	-	-	-	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>4,810</b>	-	<b>4,610</b>	-	<b>200</b>	-	-	<b>4,810</b>	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
82110 - Roads - Reseals	1,823	-	1,823	-	-	-	-	1,823	-
82120 - Roads - Reseal Preparation	1,019	-	1,019	-	-	-	-	1,019	-
82210 - Roads - Sealed Rehabilitation Program	4,546	-	4,546	-	-	-	-	4,546	-
82225 - Roads to Recovery Capital	713	-	713	-	-	2,385	-	1,672	-
82240 - Guard Rails - Replacement Program	50	-	50	-	-	-	-	50	-
82330 - Simons Lane, Leongatha Reconstruction (LRCI Phase 3)	1,000	-	-	1,000	-	-	-	1,000	-
93250 - Local Roads & Community Infrastructure Program (LRCI)	750	-	750	-	-	2,385	-	1,635	-
<b>Bridges</b>									
85040 - Bridge - Rehabilitation Program	263	-	263	-	-	-	-	263	-
85050 - Major Culvert - Renewal Program	100	-	100	-	-	-	-	100	-
<b>Footpaths and Cycleways</b>									
88050 - Footpaths - Renewal	150	-	150	-	-	-	-	150	-
<b>Drainage</b>									
91010 - Drainage - Rehabilitation Program	99	-	-	99	-	-	-	99	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
93020 - Recreation - Kindergartens Playground Replacement Program	24	-	24	-	-	-	-	24	-
93060 - Playgrounds - Replacement Program	183	-	183	-	-	-	-	183	-
<b>Waste Management</b>									
95020 - Waste - Landfills	3,600	-	-	3,600	-	-	-	3,600	-
95060 - Waste - Landfill Cover	57	-	57	-	-	-	-	57	-
95070 - Waste - Transfer Stations	250	-	250	-	-	-	-	250	-
95090 - Waste - Transfer Station Upgrades	60	-	60	-	-	-	-	60	-
<b>Parks, Open Space and Streetscapes</b>									
74000 - Improvements-Open Space - Korumburra - Botanical Park	25	-	-	25	-	-	-	25	-
82270 - Civil - Korumburra Commercial Streetscape	3,000	-	3,000	-	-	-	-	550	2,450
82720 - Open Space/Parks Renewal Program	32	-	32	-	-	-	-	32	-
93260 - Leongatha & Korumburra Railway Station Precincts	3,000	-	-	3,000	-	2,000	-	1,000	-
<b>TOTAL INFRASTRUCTURE</b>	<b>20,743</b>	-	13,019	7,724	-	6,769	-	11,524	2,450
<b>TOTAL NEW CAPITAL WORKS</b>	<b>29,978</b>	-	22,004	7,724	250	6,769	-	20,758	2,450

## 4.5.3 Works carried forward from the 2022/23 year

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New \$'000	Renewal \$'000	Upgrade \$'000	Expansion \$'000	Grants \$'000	Contrib. \$'000	Council cash \$'000	Borrowings \$'000
<b>PROPERTY</b>	-	-	-	-	-	-	-	-	-
<b>Buildings</b>									
73600 - Leongatha Precinct Project	350	-	350	-	-	-	-	350	-
73880 - Buildings-Operations - Foster - Power Street Depot Building & Yard	400	-	-	400	-	-	-	400	-
82660 - Building Renewal Program - Community Venue - Hall/Meeting Places	1,050	-	1,050	-	-	-	-	1,050	-
82680 - Building Renewal Program - Public Toilets	333	-	333	-	-	-	-	333	-
82690 - Building Renewal Program - Aquatic/Pools	532	-	532	-	-	-	-	532	-
<b>TOTAL PROPERTY</b>	<b>2,665</b>	-	<b>2,265</b>	<b>400</b>	-	-	-	<b>2,665</b>	-

Capital Works Area	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Roads</b>									
82210 - Roads - Sealed Rehabilitation Program	600	-	600	-	-	-	-	600	-
82330 - Simons Lane, Leongatha Reconstruction (LRCI Phase 3)	500	-	-	500	-	-	-	500	-
93230 - Rayson Drive, Leongatha	120	-	-	-	120	-	-	120	-
<b>Footpaths and Cycleways</b>									
93120 - Great Southern Rail Trail - Capital	750	-	-	-	750	-	-	750	-
<b>Drainage</b>									
82430 - Upgrade Works at the Walkerville Retarding Basin	85	-	85	-	-	-	-	85	-
<b>Recreational, Leisure &amp; Community Facilities</b>									
93180 - Recreation - Korumburra Skate Park	234	-	234	-	-	10	-	224	-
<b>Parks, Open Space and Streetscapes</b>									
82270 - Civil - Korumburra Commercial Streetscape	700	-	700	-	-	-	-	-	700
93260 - Leongatha & Korumburra Railway Station Precincts	750	-	-	750	-	750	-	-	-
<b>Other Infrastructure</b>									
82790 - Electric Vehicle Charger Installation - DCAV & LRCI Phase 3	450	450	-	-	-	-	-	450	-
82960 - Lighting Upgrade - Walter J Tuck Recreation Reserve, Mirboo North	-	-	-	-	-	10	-	10	-
<b>TOTAL INFRASTRUCTURE</b>	<b>4,189</b>	<b>450</b>	<b>1,619</b>	<b>1,250</b>	<b>870</b>	<b>770</b>	<b>-</b>	<b>2,719</b>	<b>700</b>
<b>TOTAL CARRIED FORWARD CAPITAL WORKS 2022/23</b>	<b>6,854</b>	<b>450</b>	<b>3,884</b>	<b>1,650</b>	<b>870</b>	<b>770</b>	<b>-</b>	<b>5,384</b>	<b>700</b>

**Summary of Planned Capital Works Expenditure  
For the years ending 30 June 2025, 2026 & 2027**

2024/25	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>Buildings</b>										
Heritage Buildings	115	0	115	0	0	115	0	0	115	0
Building improvements	8,880	0	7,789	1,091	0	8,880	1,504	240	2,136	5,000
<b>Total Buildings</b>	<b>8,995</b>	<b>0</b>	<b>7,904</b>	<b>1,091</b>	<b>0</b>	<b>8,995</b>	<b>1,504</b>	<b>240</b>	<b>2,251</b>	<b>5,000</b>
<b>Total Property</b>	<b>8,995</b>	<b>0</b>	<b>7,904</b>	<b>1,091</b>	<b>0</b>	<b>8,995</b>	<b>1,504</b>	<b>240</b>	<b>2,251</b>	<b>5,000</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	3,123	0	3,092	31	0	3,123	0	0	3,123	0
Computers and telecommunications	754	0	754	0	0	754	0	0	754	0
<b>Total Plant and Equipment</b>	<b>3,877</b>	<b>0</b>	<b>3,846</b>	<b>31</b>	<b>0</b>	<b>3,877</b>	<b>0</b>	<b>0</b>	<b>3,877</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	8,433	0	8,433	0	0	8,433	2,385	823	5,226	0
Bridges	376	0	376	0	0	376	0	0	376	0
Footpaths and cycleways	156	0	156	0	0	156	0	0	156	0
Drainage	144	0	0	0	144	144	0	0	144	0
Recreational, leisure and community facilities	994	0	994	0	0	994	0	0	994	0
Waste management	131	0	0	0	131	131	0	0	131	0
<b>Total Infrastructure</b>	<b>10,235</b>	<b>0</b>	<b>9,959</b>	<b>0</b>	<b>276</b>	<b>10,235</b>	<b>2,385</b>	<b>823</b>	<b>7,027</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>23,106</b>	<b>0</b>	<b>21,709</b>	<b>1,122</b>	<b>276</b>	<b>23,106</b>	<b>3,889</b>	<b>1,063</b>	<b>13,155</b>	<b>5,000</b>

2025/26	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Buildings</b>										
Heritage Buildings	119	0	119	0	0	119	0	0	119	0
Building improvements	3,793	0	3,793	0	0	3,793	1,958	0	1,835	0
<b>Total Buildings</b>	<b>3,913</b>	<b>0</b>	<b>3,913</b>	<b>0</b>	<b>0</b>	<b>3,913</b>	<b>1,958</b>	<b>0</b>	<b>1,954</b>	<b>0</b>
<b>Total Property</b>	<b>3,913</b>	<b>0</b>	<b>3,913</b>	<b>0</b>	<b>0</b>	<b>3,913</b>	<b>1,958</b>	<b>0</b>	<b>1,954</b>	<b>0</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	2,531	0	2,531	0	0	2,531	0	0	2,531	0
Computers and telecommunications	773	0	773	0	0	773	0	0	773	0
<b>Total Plant and Equipment</b>	<b>3,304</b>	<b>0</b>	<b>3,304</b>	<b>0</b>	<b>0</b>	<b>3,304</b>	<b>0</b>	<b>0</b>	<b>3,304</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	8,516	0	8,516	0	0	8,516	2,385	601	5,530	0
Bridges	391	0	391	0	0	391	0	0	391	0
Footpaths and cycleways	162	0	162	0	0	162	0	0	162	0
Drainage	150	0	0	0	150	150	0	0	150	0
Recreational, leisure and community facilities	1,074	0	1,074	0	0	1,074	0	0	1,074	0
Waste management	1,817	0	0	0	1,817	1,817	0	0	1,817	0
<b>Total Infrastructure</b>	<b>12,109</b>	<b>0</b>	<b>10,142</b>	<b>0</b>	<b>1,967</b>	<b>12,109</b>	<b>2,385</b>	<b>601</b>	<b>9,123</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>19,325</b>	<b>0</b>	<b>17,359</b>	<b>0</b>	<b>1,967</b>	<b>19,325</b>	<b>4,343</b>	<b>601</b>	<b>14,381</b>	<b>0</b>

2026/27	Asset Expenditure Types					Funding Sources				
	Total \$'000	New \$'000	Renewal \$'000	Expansion \$'000	Upgrade \$'000	Total \$'000	Grants \$'000	Contributions \$'000	Council Cash \$'000	Borrowings \$'000
<b>Buildings</b>										
Heritage Buildings	124	0	124	0	0	124	0	0	124	0
Building improvements	3,756	0	3,756	0	0	3,756	0	0	3,756	0
<b>Total Buildings</b>	<b>3,880</b>	<b>0</b>	<b>3,880</b>	<b>0</b>	<b>0</b>	<b>3,880</b>	<b>0</b>	<b>0</b>	<b>3,880</b>	<b>0</b>
<b>Total Property</b>	<b>3,880</b>	<b>0</b>	<b>3,880</b>	<b>0</b>	<b>0</b>	<b>3,880</b>	<b>0</b>	<b>0</b>	<b>3,880</b>	<b>0</b>
<b>Plant and Equipment</b>										
Plant, machinery and equipment	2,492	0	2,492	0	0	2,492	0	0	2,492	0
Computers and telecommunications	792	0	792	0	0	792	0	0	792	0
<b>Total Plant and Equipment</b>	<b>3,284</b>	<b>0</b>	<b>3,284</b>	<b>0</b>	<b>0</b>	<b>3,284</b>	<b>0</b>	<b>0</b>	<b>3,284</b>	<b>0</b>
<b>Infrastructure</b>										
Roads	8,408	0	8,408	0	0	8,408	2,385	353	5,670	0
Bridges	405	0	405	0	0	405	0	0	405	0
Footpaths and cycleways	168	0	168	0	0	168	0	0	168	0
Drainage	155	0	0	0	155	155	0	0	155	0
Recreational, leisure and community facilities	237	0	237	0	0	237	0	0	237	0
<b>Total Infrastructure</b>	<b>9,373</b>	<b>0</b>	<b>9,218</b>	<b>0</b>	<b>155</b>	<b>9,373</b>	<b>2,385</b>	<b>353</b>	<b>6,635</b>	<b>0</b>
<b>Total Capital Works Expenditure</b>	<b>16,537</b>	<b>0</b>	<b>16,382</b>	<b>0</b>	<b>155</b>	<b>16,537</b>	<b>2,385</b>	<b>353</b>	<b>13,800</b>	<b>0</b>



# Targeted Performance Indicators

5





## 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
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
<b>Governance</b>									
Satisfaction with community consultation and engagement	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	44	46	46	47	48	49	+
<b>Roads</b>									
Sealed local roads below the intervention level	Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads	2	100%	95%	95%	95%	96%	96%	o
<b>Statutory planning</b>									
Planning applications decided within the relevant required time	Number of planning application decisions made within the relevant required time / Number of decisions made	3	40%	42%	42%	45%	48%	50%	+
<b>Waste management</b>									
Kerbside collection waste diverted from landfill	Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	4	52%	50%	50%	50%	50%	50%	o

**Targeted performance indicators - Financial**

Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	5	263.2%	192.2%	129.5%	125.0%	121.0%	122.4%	-
<b>Obligations</b>									
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	6	217.8%	289.3%	292.7%	179.3%	158.0%	135.7%	-
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue	7	61.8%	73.4%	67.0%	68.6%	68.8%	69.2%	o
<b>Efficiency</b>									
Expenditure level	Total expenses / no. of property assessments	8	\$3,797	\$3,527	\$3,495	\$3,442	\$3,449	\$3,484	+

## 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
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	+/-
<b>Operating position</b>									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	9	-1.7%	-10.6%	3.4%	4.9%	6.1%	6.4%	+
<b>Liquidity</b>									
Working Capital	Current assets / current liabilities	10	263.2%	192.2%	129.5%	125.0%	121.0%	122.4%	-
Unrestricted cash	Unrestricted cash / current liabilities	11	33.9%	51.6%	24.3%	21.2%	15.0%	14.5%	-
<b>Obligations</b>									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	12	10.6%	19.2%	22.4%	28.5%	24.4%	20.5%	+
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.8%	1.7%	2.6%	3.5%	4.0%	3.9%	+
Indebtedness	Non-current liabilities / own source revenue		21.4%	25.8%	27.7%	32.1%	28.3%	24.7%	-
Asset renewal	Asset renewal and upgrade expense / Asset depreciation		217.8%	289.3%	292.7%	179.3%	158.0%	135.7%	o
<b>Stability</b>									
Rates concentration	Rate revenue / adjusted underlying revenue		61.8%	73.4%	67.0%	68.6%	68.8%	69.2%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.4%	0.3%	0.3%	0.2%	0.2%	0.2%	o
<b>Efficiency</b>									
Expenditure level	Total expenses/ no. of property assessments		\$3,797	\$3,527	\$3,495	\$3,442	\$3,449	\$3,484	o
Revenue level	General rates and municipal charges / no. of property assessments		\$2,100	\$2,140	\$2,205	\$2,254	\$2,298	\$2,342	o

### Key to Forecast Trend:

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

**Notes to indicators****1. Satisfaction with community consultation and engagement**

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

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

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

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

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

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

Based on current services provided to the community 50 per cent by weight waste diversion is a suitable target. Council is aiming to introduce changes to the kerbside waste services provided to the community in early 2024, including the introduction of a full organics collection service (FOGO) and changes to bin collection frequencies. It is anticipated that this may increase diversion rates in the future.

**5. Working Capital**

This measures Council's ability to finance capital and other investments from its own resources, excluding income from non-recurrent capital grants, non-monetary asset contributions, and other contributions to fund capital expenditure from net result. A percentage of 100% or more suggests that the Council is able to meet its short term (12 months) liabilities as and when they fall due. Working capital is higher in 2021/22 and 2022/23 as a result of holding cash at balance date to fund carried forward capital work projects and then remains reasonable constant around the 120% mark.

**6. Asset renewal**

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

**7. Rates concentration**

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

**8. Expenditure level**

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

**9. Adjusted underlying result**

This measures an entity's ability to generate surplus in the ordinary course of business—excluding non-recurrent capital grants, non-monetary asset contributions, and other contributions to fund capital expenditure from net result. A surplus or increasing surplus suggests an improvement in the operating position. Negative results in prior years are the result of brought forward expenditure for prior years which is funded within accumulated surplus. The negative result for 2022/23 reflects the Federal Government's decision to pay 75% of the 2022/23 financial assistance grants early in June 2021/22.

**11. Unrestricted Cash**

Unrestricted cash represents Council's spare cash capacity after allowing for obligations from third parties such as Trust Funds and Deposits held and unexpended grants and contributions received. Additionally council includes carried forward capital works funded from the previous year plus funds held in reserves as part of restricted cash. The level of unrestricted cash at the end of 2023/24 has reduced due to the cash position reduction as at June 2024.

**12. Debt compared to rates**

This ratio measures the level outstanding borrowings at balance data as a percentage rate revenue. The ratio increases in 2023/24 as a result of \$3.15M additional borrowings to complete the Korumburra Streetscape project.



# Schedule of Fees and Charges

6





## 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 2023/24. 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	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Economic &amp; Community Development - Building &amp; Planning Compliance</b>							
Building and Planning Infringements	Each	Non-Taxable	\$ 909.00	\$ 909.00	\$ -	0%	Statutory
Stormwater information Request	Per Application	Non-Taxable	\$ 146.80	\$ 146.80	\$ -	0%	Statutory
Building Approval Lodgement - Commercial	Per Applicant	Non-Taxable	\$ 123.70	\$ 123.70	\$ -	0%	Statutory
Building/Property Information Requests	Per Application	Non-Taxable	\$ 47.90	\$ 47.90	\$ -	0%	Statutory
Building Approval Lodgement - Residential	Per Application	Non-Taxable	\$ 123.70	\$ 123.70	\$ -	0%	Statutory
Report & Consent (General)	Per Application	Non-Taxable	\$ 294.70	\$ 299.80	\$ 5.10	2%	Statutory
Section 29A demolition report and consent	Each	Non-Taxable	\$ 86.40	\$ 86.40	\$ -	0%	Statutory
Report & Consent (reg 116 Protection of Public)	Each	Non-Taxable	\$ 299.10	\$ 299.10	\$ -	0%	Statutory
Report & Consent (Easement)	Per Application	Non-Taxable	\$ 294.70	\$ 294.70	\$ -	0%	Statutory
Registration of private swimming pool or spa	Per Application	Non-Taxable	\$ 32.30	\$ 32.30	\$ -	0%	Statutory
Information search fee to determine construction date of swimming pool/spa	Per Application	Non-Taxable	\$ 47.90	\$ 47.90	\$ -	0%	Statutory
Lodgement of certificate of pool/spa barrier compliance	Per Application	Non-Taxable	\$ 20.70	\$ 20.70	\$ -	0%	Statutory
Lodgement of a certificate of pool/spa barrier non-compliance	Per Application	Non-Taxable	\$ 390.80	\$ 390.80	\$ -	0%	Statutory
Pool/spa combined rego + search fee	Per Application	Non-Taxable	\$ 80.20	\$ 80.20	\$ -	0%	Statutory
Place of public entertainment occupancy permit	Per Application	Taxable	\$ 711.60	\$ 736.50	\$ 24.90	3%	Non - Statutory
Farm Shed Permit Exemptions	Per Application	Taxable	\$ 305.70	\$ 316.40	\$ 10.70	4%	Non - Statutory
Building Permit Document Search / Certificate Fees **Provision of Copies**	Per Application	Taxable	\$ 162.95	\$ 168.65	\$ 5.70	3%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Economic &amp; Community Development - Coal Creek - Community Services</b>							
Auditorium /Boardroom Hire - 1/2 day	Each	Taxable	\$ 125.00	\$ 127.19	\$ 2.19	2%	Non - Statutory
Auditorium /Boardroom Hire - Full Day	Each	Taxable	\$ 200.00	\$ 203.50	\$ 3.50	2%	Non - Statutory
<b>Economic &amp; Community Development - Coal Creek - Education Programs</b>							
Coal Creek Package - It's a child's life! 1901 Style (2021)	Each	Taxable	\$ 10.00	\$ 10.20	\$ 0.20	2%	Non - Statutory
Coal Creek Package - Virtual School Lesson - Changing Technologies	Each	Taxable	\$ 50.00	\$ 51.75	\$ 1.75	4%	Non - Statutory
School Group Administration Fee - Base Fee	Each	Taxable	\$ 30.00	\$ 31.00	\$ 1.00	3%	Non - Statutory
<b>Economic &amp; Community Development - Coal Creek - Tramway</b>							
Train Rides	Each	Taxable	\$ 7.45	\$ 8.00	\$ 0.55	7%	Non - Statutory
<b>Economic &amp; Community Development - Coal Creek - Weddings</b>							
Venue Hire-General	Each	Taxable	\$ 425.00	\$ 450.00	\$ 25.00	6%	Non - Statutory
<b>Economic &amp; Community Development - Environmental Health</b>							
Renewal Fee - Skin Penetration - PHWA	Per Permit	Non-Taxable	\$ 278.85	\$ 290.00	\$ 11.15	4%	Non - Statutory
Renewal Fee - Comb Hair/Beauty & Skin - PHWA	Per Permit	Non-Taxable	\$ 277.85	\$ 288.95	\$ 11.10	4%	Non - Statutory
Renewal Fee - PA8FC4	Per Permit	Non-Taxable	\$ 205.55	\$ 210.60	\$ 5.05	2%	Non - Statutory
Renewal Fee - Hair/Beauty - PHWA	Per Permit	Non-Taxable	\$ 215.85	\$ 224.50	\$ 8.65	4%	Non - Statutory
Renewal Fee - Class 1	Per Permit	Non-Taxable	\$ 783.90	\$ 815.25	\$ 31.35	4%	Non - Statutory
Renewal Fee - Class 2	Per Permit	Non-Taxable	\$ 627.90	\$ 653.00	\$ 25.10	4%	Non - Statutory
Renewal Fee - Class 3 - Commercial	Per Permit	Non-Taxable	\$ 399.65	\$ 415.65	\$ 16.00	4%	Non - Statutory
Renewal Fee - PA8FC2	Per Permit	Non-Taxable	\$ 394.55	\$ 404.44	\$ 9.89	3%	Non - Statutory
Renewal Fee - PA8FC3	Per Permit	Non-Taxable	\$ 279.85	\$ 287.00	\$ 7.15	3%	Non - Statutory
Renewal Fee - PAFC3	Per Permit	Non-Taxable	\$ 562.90	\$ 577.00	\$ 14.10	3%	Non - Statutory
Renewal Fee - PAFC4	Per Permit	Non-Taxable	\$ 205.55	\$ 210.68	\$ 5.13	2%	Non - Statutory
Renewal Fee - PAFC2	Per Permit	Non-Taxable	\$ 789.00	\$ 808.73	\$ 19.73	3%	Non - Statutory
Additional Temporary or Mobile Food Premises Fee (associated fixed)	Per Permit	Non-Taxable	\$ 122.90	\$ 127.80	\$ 4.90	4%	Non - Statutory
Initial Fee - Class 1	Each	Non-Taxable	\$ 1,267.20	\$ 1,317.90	\$ 50.70	4%	Non - Statutory
Initial Fee - Class 2	Each	Non-Taxable	\$ 1,017.30	\$ 1,058.00	\$ 40.70	4%	Non - Statutory
Renewal Fee - Class 3 - Domestic	Each	Non-Taxable	\$ 205.55	\$ 213.75	\$ 8.20	4%	Non - Statutory
Initial Fee - Class 3 - Commercial	Each	Non-Taxable	\$ 591.80	\$ 615.45	\$ 23.65	4%	Non - Statutory
Initial Fee - Class 3 - Domestic	Each	Non-Taxable	\$ 299.50	\$ 311.50	\$ 12.00	4%	Non - Statutory
Initial Fee - PA8FC2	Each	Non-Taxable	\$ 488.50	\$ 497.05	\$ 8.55	2%	Non - Statutory
Initial Fee - PA8FC3	Each	Non-Taxable	\$ 373.90	\$ 380.44	\$ 6.54	2%	Non - Statutory
Initial Fee - PAFC3	Each	Non-Taxable	\$ 752.90	\$ 766.08	\$ 13.18	2%	Non - Statutory
Initial Fee - PAFC2	Each	Non-Taxable	\$ 1,175.25	\$ 1,195.82	\$ 20.57	2%	Non - Statutory
Class 2 - Sporting Club Registration	Each	Non-Taxable	\$ 313.95	\$ 326.50	\$ 12.55	4%	Non - Statutory
Class 3 - Sporting Club Registration	Each	Non-Taxable	\$ 199.35	\$ 207.30	\$ 7.95	4%	Non - Statutory
Report & Consent (Septic)	Per Permit	Non-Taxable	\$ 273.20	\$ 299.85	\$ 26.65	10%	Statutory
Request for Septic Plans and Permit	Each	Taxable	\$ 148.70	\$ 154.65	\$ 5.95	4%	Non - Statutory
Permit to Install a septic tank	Per Permit	Non-Taxable	\$ 792.10	\$ 747.36	\$ (44.74)	-6%	Statutory
Permit to alter a septic tank - Minor Works	Per Permit	Non-Taxable	\$ 443.05	\$ 571.00	\$ 127.95	29%	Statutory
Request for copies of plans for septic.	Per Copy	Taxable	\$ 84.70	\$ 88.10	\$ 3.40	4%	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	\$ 222.05	\$ 230.95	\$ 8.90	4%	Non - Statutory
Extension of time to existing Septic Tank PTI	Per Permit	Non-Taxable	\$ 210.65	\$ 219.10	\$ 8.45	4%	Non - Statutory
Assessment of Land Capability Assessment	Per Request	Taxable	\$ 116.70	\$ 592.35	\$ 475.65	408%	Non - Statutory
Minor permit amendment - no inspection	Per Request	Non-Taxable	\$ 210.65	\$ 214.75	\$ 4.10	2%	Non - Statutory
Major permit amendment - includes inspection	Per Request	Non-Taxable	\$ 393.45	\$ 401.25	\$ 7.80	2%	Non - Statutory
<b>Economic &amp; Community Development - Immunisation</b>							
Flu	Per Dose	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0%	Non - Statutory
Hep A Paediatric	Per Dose	Non-Taxable	\$ 49.85	\$ 50.00	\$ 0.15	0%	Non - Statutory
Hep A Adult	Per Dose	Non-Taxable	\$ 78.00	\$ 78.00	\$ -	0%	Non - Statutory
Hep B Paediatric	Per Dose	Non-Taxable	\$ 19.35	\$ 20.00	\$ 0.65	3%	Non - Statutory
Hep B Adult	Per Dose	Non-Taxable	\$ 32.00	\$ 32.00	\$ -	0%	Non - Statutory
Boostrix	Per Dose	Non-Taxable	\$ 42.75	\$ 45.00	\$ 2.25	5%	Non - Statutory
Twinrix	Per Dose	Non-Taxable	\$ 80.00	\$ 80.00	\$ -	0%	Non - Statutory
Varicella	Per Dose	Non-Taxable	\$ 81.40	\$ 82.00	\$ 0.60	1%	Non - Statutory
Nimenrix	Per Dose	Non-Taxable	\$ -	\$ 80.00	\$ 80.00	0%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
<b>Economic &amp; Community Development - Local Laws</b>							
Infringement - Dog at large (daytime) - 1.5 penalty units	Per Infringement	Non-Taxable	\$ 273.00	\$ 273.00	\$ -	0%	Statutory
Infringement - Fail to register - 2 penalty units	Per Infringement	Non-Taxable	\$ 363.00	\$ 363.00	\$ -	0%	Statutory
Fire Fines - 10 penalty units	Per Infringement	Non-Taxable	\$ 1,817.00	\$ 1,817.00	\$ -	0%	Statutory
Infringement - No tag displayed - 0.5 penalty units	Per Infringement	Non-Taxable	\$ 91.00	\$ 91.00	\$ -	0%	Statutory
Infringement - Dog at large (night times) - 2 penalty units	Per Infringement	Non-Taxable	\$ 363.00	\$ 363.00	\$ -	0%	Statutory
Local Law Infringement - 2 Local Government Act penalty units	Per Infringement	Non-Taxable	\$ 200.00	\$ 200.00	\$ -	0%	Statutory
Infringement - No Standing / Disabled Parking - 1 penalty units	Per Infringement	Non-Taxable	\$ 182.00	\$ 182.00	\$ -	0%	Statutory
Infringement - Permit Zone - 0.6 penalty units	Per Infringement	Non-Taxable	\$ 109.00	\$ 109.00	\$ -	0%	Statutory
Infringement - Overtime Parking - 0.5 penalty units	Per Infringement	Non-Taxable	\$ 91.00	\$ 91.00	\$ -	0%	Statutory
Local Law Infringement - 5 Local Government Act penalty units	Per Infringement	Non-Taxable	\$ 500.00	\$ 500.00	\$ -	0%	Statutory
Impounded vehicle release	Each	Taxable	\$ 243.00	\$ 251.50	\$ 8.50	3%	Non - Statutory
Roadside trading permit	Each	Non-Taxable	\$ 1,147.40	\$ 1,187.50	\$ 40.15	3%	Non - Statutory
Local Law 1 release fees	Each	Taxable	\$ 152.85	\$ 158.00	\$ 5.35	4%	Non - Statutory
Sheep (Subsequent animals) - Release fee	Per Animal	Taxable	\$ 3.35	\$ 3.50	\$ 0.10	3%	Non - Statutory
Block Clearing (Fire Prevention / Hazards)	Each	Taxable	\$ 127.05	\$ 131.50	\$ 4.45	4%	Non - Statutory
Exotic Animals (Subsequent animals)	Per Animal	Taxable	\$ 7.40	\$ 7.50	\$ 0.25	3%	Non - Statutory
Access - Additional Records	Each	Taxable	\$ 9.80	\$ 10.00	\$ 0.35	4%	Non - Statutory
Goats & Pigs (Subsequent animals)	Per Animal	Taxable	\$ 7.40	\$ 7.50	\$ 0.25	3%	Non - Statutory
Sheep (First animal) - Release fee	Per Animal	Taxable	\$ 31.00	\$ 32.00	\$ 1.10	4%	Non - Statutory
Dogs / Cats - First Offence - Pound release fee	Each	Taxable	\$ 103.30	\$ 107.00	\$ 3.60	3%	Non - Statutory
Goats & Pigs (First animal)	Per Animal	Taxable	\$ 63.00	\$ 65.00	\$ 2.20	3%	Non - Statutory
NC2P – Dogs/Cats that qualify for reduced fee Pension	Each	Non-Taxable	\$ 27.90	\$ 29.00	\$ 1.00	4%	Non - Statutory
Dogs / Cats - Subsequent Offence - Pound release fee	Each	Taxable	\$ 167.35	\$ 173.50	\$ 5.85	3%	Non - Statutory
FOI Supervision Search Fee	Each	Non-Taxable	\$ 14.70	\$ 15.50	\$ 0.50	3%	Non - Statutory
Cattle (First animal) - Release fee	Each	Taxable	\$ 153.90	\$ 159.50	\$ 5.40	4%	Non - Statutory
Cattle (Subsequent animals) - Release fee	Each	Taxable	\$ 7.50	\$ 8.00	\$ 0.25	3%	Non - Statutory
NC1 – Dogs/Cats not included under NC2	Each	Non-Taxable	\$ 167.35	\$ 173.00	\$ 5.85	3%	Non - Statutory
NC1P - Dogs/Cats not included under NC2 Pension	Each	Non-Taxable	\$ 83.65	\$ 86.50	\$ 2.95	4%	Non - Statutory
NC2 – Dogs/Cats that qualify for reduced fee	Each	Non-Taxable	\$ 56.85	\$ 59.00	\$ 2.00	4%	Non - Statutory
Access - All Records	Per Record	Taxable	\$ 17.55	\$ 18.00	\$ 0.60	3%	Non - Statutory
Sustenance Stock	Per Animal Per Dc	Taxable	\$ 17.55	\$ 18.00	\$ 0.60	3%	Non - Statutory
Sustenance Cat & Dog	Per Animal Per Dc	Taxable	\$ 15.50	\$ 16.00	\$ 0.55	4%	Non - Statutory
Other (Per animal)	Per Animal	Taxable	\$ 3.35	\$ 3.50	\$ 0.10	3%	Non - Statutory
Burning off offensive material permit	Per Permit	Non-Taxable	\$ 558.70	\$ 578.50	\$ 19.55	3%	Non - Statutory
Animal permit - Excess animals	Per Permit	Non-Taxable	\$ 59.90	\$ 62.00	\$ 2.10	4%	Non - Statutory
Droving of Livestock - Application fee (no refund)	Per Application	Non-Taxable	\$ 268.50	\$ 278.00	\$ 9.40	4%	Non - Statutory
Vic Roads (Stock Control on Declared Roads)	Each	Taxable	\$ 779.75	\$ 807.00	\$ 27.30	4%	Non - Statutory
Door to Door trading permit	Per Application	Non-Taxable	\$ 514.30	\$ 532.50	\$ 18.00	3%	Non - Statutory
Local Law Footpath Occupation Permit	Per Application	Non-Taxable	\$ 66.10	\$ 68.50	\$ 2.30	3%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Bulk rubbish container permit	Per Application	Non-Taxable	\$ 141.50	\$ 146.50	\$ 4.95	3%	Non - Statutory
Domestic Animal Business Registration	Each	Non-Taxable	\$ 321.15	\$ 332.50	\$ 11.25	4%	Non - Statutory
Grazing Sheep - daily fee per head	Per Head	Taxable	\$ 1.15	\$ 1.50	\$ 0.05	4%	Non - Statutory
Grazing Other Livestock - daily fee per head	Per Head	Taxable	\$ 1.85	\$ 2.00	\$ 0.05	3%	Non - Statutory
Droving Other Livestock - daily fee per head	Per Head	Taxable	\$ 3.35	\$ 3.50	\$ 0.06	2%	Non - Statutory
Grazing of Livestock - Application Fee (no refund)	Per Application	Non-Taxable	\$ 132.15	\$ 134.50	\$ 2.31	2%	Non - Statutory
Grazing Cattle - daily fee per head	Per Head	Non-Taxable	\$ 1.85	\$ 2.00	\$ 0.03	2%	Non - Statutory
Dog registration for dangerous, menacing and restricted breeds (RDM)	Each	Non-Taxable	\$ 323.25	\$ 334.50	\$ 11.30	3%	Non - Statutory
Droving of Livestock - Bond	Per Application	Non-Taxable	\$ 2,358.80	\$ 2,441.50	\$ 82.55	3%	Non - Statutory
Droving Cattle - daily fee per head	Per Head	Taxable	\$ 3.35	\$ 3.50	\$ 0.10	3%	Non - Statutory
Droving Sheep - daily fee per head	Per Head	Taxable	\$ 1.85	\$ 2.00	\$ 0.05	3%	Non - Statutory
Late Application for Cattle Crossing	Per Application	Non-Taxable	\$ 451.30	\$ 467.00	\$ 15.80	4%	Non - Statutory
Exotic Animals (First animal)	Per Animal	Taxable	\$ 63.00	\$ 65.00	\$ 2.20	3%	Non - Statutory
All other Local Law 1 permits-that are not specifically excluded	Per Permit	Non-Taxable	\$ 127.05	\$ 131.50	\$ 4.45	4%	Non - Statutory
Open Air Burning Local Law Permit	Each	Taxable	\$ 66.10	\$ 68.50	\$ 2.30	3%	Non - Statutory
Economic & Community Development- Long Jetty Caravan Park							
Large Deluxe Jayco Cabin (Off Peak)	Each	Taxable	\$ 150.00	\$ -	\$ (150.00)	-100%	Non - Statutory
Deluxe Cabins (Jaycos) (Peak)	Each	Taxable	\$ 165.00	\$ -	\$ (165.00)	-100%	Non - Statutory
Powered sites (Bonus Night / Negotiable Rate)	Each	Taxable	\$ 35.00	\$ -	\$ (35.00)	-100%	Non - Statutory
Powered Sites (Peak)	Each	Taxable	\$ 55.00	\$ -	\$ (55.00)	-100%	Non - Statutory
Powered sites Peak - Concession	Each	Taxable	\$ 45.00	\$ -	\$ (45.00)	-100%	Non - Statutory
Standard Cabins (Bonus Night / Negotiable Rate)	Each	Taxable	\$ 90.00	\$ -	\$ (90.00)	-100%	Non - Statutory
Standard Cabins(Peak)	Each	Taxable	\$ 150.00	\$ -	\$ (150.00)	-100%	Non - Statutory
Extra Adult (Off Peak)	Each	Taxable	\$ 12.00	\$ -	\$ (12.00)	-100%	Non - Statutory
Extra Adult Peak	Each	Taxable	\$ 12.00	\$ -	\$ (12.00)	-100%	Non - Statutory
Extra Child Peak	Each	Taxable	\$ 6.00	\$ -	\$ (6.00)	-100%	Non - Statutory
Extra Child (Off Peak)	Each	Taxable	\$ 6.00	\$ -	\$ (6.00)	-100%	Non - Statutory
Large Deluxe Jayco Cabin (Bonus Night / Negotiable Rate)	Each	Taxable	\$ 130.00	\$ -	\$ (130.00)	-100%	Non - Statutory
Large Deluxe Jayco Cabin (Peak)	Each	Taxable	\$ 185.00	\$ -	\$ (185.00)	-100%	Non - Statutory
Deluxe Cabins (Jaycos) (Bonus Night / Negotiable Rate)	Each	Taxable	\$ 115.00	\$ -	\$ (115.00)	-100%	Non - Statutory
Deluxe Cabins (Jaycos) (Off Peak)	Each	Taxable	\$ 145.00	\$ -	\$ (145.00)	-100%	Non - Statutory
Powered Sites (Off Peak)	Each	Taxable	\$ 40.00	\$ -	\$ (40.00)	-100%	Non - Statutory
Standard Cabins (Off Peak)	Each	Taxable	\$ 120.00	\$ -	\$ (120.00)	-100%	Non - Statutory
Weekly hardship rental Cabins (Standard)	Each	Taxable	\$ 410.00	\$ -	\$ (410.00)	-100%	Non - Statutory
Weekly hardship rental Deluxe Jayco	Each	Taxable	\$ 440.00	\$ -	\$ (440.00)	-100%	Non - Statutory
Weekly hardship rental Large Deluxe	Each	Taxable	\$ 510.00	\$ -	\$ (510.00)	-100%	Non - Statutory
Weekly powered site hardship rental	Each	Taxable	\$ 145.00	\$ -	\$ (145.00)	-100%	Non - Statutory
Weekly unpowered hardship site rental	Each	Taxable	\$ 115.00	\$ -	\$ (115.00)	-100%	Non - Statutory
Standard Cabins off peak stay 7 pay 6	Each	Taxable	\$ 720.00	\$ -	\$ (720.00)	-100%	Non - Statutory
Deluxe Cabin off peak stay 7 pay 6	Each	Taxable	\$ 870.00	\$ -	\$ (870.00)	-100%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Large Deluxe Jayco off peak stay 7 pay 6	Each	Taxable	\$ 900.00	\$ -	\$ (900.00)	-100%	Non - Statutory
Powered site off peak stay 7 pay 6	Each	Taxable	\$ 240.00	\$ -	\$ (240.00)	-100%	Non - Statutory
Unpowered off peak stay 7 pay 6	Each	Taxable	\$ 198.00	\$ -	\$ (198.00)	-100%	Non - Statutory
Large Deluxe Jayco peak	Each	Taxable	\$ 1,200.00	\$ -	\$ (1,200.00)	-100%	Non - Statutory
Standard Cabins off peak stay 10 pay 8	Each	Taxable	\$ 960.00	\$ -	\$ (960.00)	-100%	Non - Statutory
Deluxe Cabin (Off Peak) Stay 10 Pay 8	Each	Taxable	\$ 1,160.00	\$ -	\$ (1,160.00)	-100%	Non - Statutory
Unpowered Site (Off Peak)	Each	Taxable	\$ 33.00	\$ -	\$ (33.00)	-100%	Non - Statutory
Unpowered Site (Peak)	Each	Taxable	\$ 42.00	\$ -	\$ (42.00)	-100%	Non - Statutory
Unpowered Site (Bonus Night/Negotiable Rate)	Each	Taxable	\$ 25.00	\$ -	\$ (25.00)	-100%	Non - Statutory
Small Deluxe Cabin (Off Peak)	Each	Taxable	\$ 135.00	\$ -	\$ (135.00)	-100%	Non - Statutory
Small Deluxe Cabin (Peak)	Each	Taxable	\$ 155.00	\$ -	\$ (155.00)	-100%	Non - Statutory
Small Deluxe Cabin (Off Peak) Stay 7 Pay 6	Each	Taxable	\$ 810.00	\$ -	\$ (810.00)	-100%	Non - Statutory
Small Deluxe Cabin (Off Peak) Stay 10 Pay 8	Each	Taxable	\$ 1,080.00	\$ -	\$ (1,080.00)	-100%	Non - Statutory
Small Deluxe Cabin (Bonus Night/Negotiable Rate)	Each	Taxable	\$ 100.00	\$ -	\$ (100.00)	-100%	Non - Statutory
Weekly hardship rental Small Deluxe Cabin	Each	Taxable	\$ 430.00	\$ -	\$ (430.00)	-100%	Non - Statutory
Couples Deluxe Cabin Linen Included (Off Peak)	Each	Taxable	\$ 143.00	\$ -	\$ (143.00)	-100%	Non - Statutory
Couples Deluxe Cabin Linen Included ( Peak)	Each	Taxable	\$ 175.00	\$ -	\$ (175.00)	-100%	Non - Statutory
Couples Deluxe Cabin Linen Included (Off Peak) Stay 10 Pay 8	Each	Taxable	\$ 1,144.00	\$ -	\$ (1,144.00)	-100%	Non - Statutory
Couples Deluxe Cabin Linen Included (Off Peak) stay 7 pay 6	Each	Taxable	\$ 858.00	\$ -	\$ (858.00)	-100%	Non - Statutory
Seasonal Site Holder 6 month	Each	Taxable	\$ 2,403.50	\$ -	\$ (2,403.50)	-100%	Non - Statutory
Annual Site Holders	Each	Taxable	\$ 3,699.70	\$ -	\$ (3,699.70)	-100%	Non - Statutory
Permanent Site Holders (Weekly Fee)	Each	Taxable	\$ 93.50	\$ -	\$ (93.50)	-100%	Non - Statutory
Electricity quarterly Reading Charge to each Annual and Permanent Sites	Each	Taxable	\$ 93.50	\$ -	\$ (93.50)	-100%	Non - Statutory
Electricity Usage Charge - quarterly estimates - Annuals and Permanents	Each	Taxable	\$ 93.50	\$ -	\$ (93.50)	-100%	Non - Statutory
56 night/3 month special Long Jetty C/P	Each	Taxable	\$ 1,650.00	\$ -	\$ (1,650.00)	-100%	Non - Statutory
Laundry / Linen Hire Extra	Each	Taxable	\$ 5.00	\$ -	\$ (5.00)	-100%	Non - Statutory
Boom Gate Pass / Security Deposit (Refundable)	Each	Taxable	\$ 25.00	\$ -	\$ (25.00)	-100%	Non - Statutory
Cleaning Charge	Each	Taxable	\$ 32.50	\$ -	\$ (32.50)	-100%	Non - Statutory
Laundry / Washing Machines	Each	Taxable	\$ 3.00	\$ -	\$ (3.00)	-100%	Non - Statutory
Laundry / Linen Hire	Each	Taxable	\$ 20.00	\$ -	\$ (20.00)	-100%	Non - Statutory
Administration Fee	Each	Taxable	\$ 25.00	\$ -	\$ (25.00)	-100%	Non - Statutory
Cleaning Charge - Hourly Rate	Each	Taxable	\$ 60.00	\$ -	\$ (60.00)	-100%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	
			\$	\$	\$	%		
<b>Economic &amp; Community Development - Statutory Planning</b>								
Certificate of Compliance	Per Application	Non-Taxable	\$ 333.70	\$ 333.70	\$ -	0%	Statutory	
Class 1 - Change or allow a new use of the land	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0%	Statutory	
Single Dwelling Class 2 - Up to \$10,000	Per Permit	Non-Taxable	\$ 202.90	\$ 202.90	\$ -	0%	Statutory	
Single Dwelling Class 3 - \$10,001 to \$100,000	Per Permit	Non-Taxable	\$ 638.80	\$ 638.80	\$ -	0%	Statutory	
Single Dwelling Class 4 - \$100,001 to \$500,000	Per Permit	Non-Taxable	\$ 1,307.60	\$ 1,307.60	\$ -	0%	Statutory	
Single Dwelling Class 5 - \$500,001 to \$1M	Per Permit	Non-Taxable	\$ 1,412.80	\$ 1,412.80	\$ -	0%	Statutory	
Single Dwelling Class 6 - \$1M to \$2M	Per Permit	Non-Taxable	\$ 1,518.00	\$ 1,518.00	\$ -	0%	Statutory	
VicSmart Class 7 - Up to \$10,000	Per Permit	Non-Taxable	\$ 202.90	\$ 202.90	\$ -	0%	Statutory	
VicSmart Class 8 - More than \$10,001	Per Permit	Non-Taxable	\$ 435.90	\$ 435.90	\$ -	0%	Statutory	
VicSmart Class 9 - Application to subdivide or consolidate land	Per Permit	Non-Taxable	\$ 202.90	\$ 202.90	\$ -	0%	Statutory	
VicSmart Class 10 - Application other than Class 7, 8 or 9	Per Permit	Non-Taxable	\$ 202.90	\$ 202.90	\$ -	0%	Statutory	
All Other Development Class 11 - Up to \$100,000	Per Permit	Non-Taxable	\$ 1,164.80	\$ 1,164.80	\$ -	0%	Statutory	
All Other Development Class 12 - \$100,001 to \$1M	Per Permit	Non-Taxable	\$ 1,570.60	\$ 1,570.60	\$ -	0%	Statutory	
All Other Development Class 13 - \$1M to \$5M	Per Permit	Non-Taxable	\$ 3,464.40	\$ 3,464.40	\$ -	0%	Statutory	
All Other Development Class 14 - \$5M to \$15M	Per Permit	Non-Taxable	\$ 8,830.10	\$ 8,830.10	\$ -	0%	Statutory	
All Other Development Class 15 - \$15M to \$50M	Per Permit	Non-Taxable	\$ 26,039.50	\$ 26,039.50	\$ -	0%	Statutory	
All Other Development Class 16 - More than \$50M	Per Permit	Non-Taxable	\$ 58,526.80	\$ 58,526.80	\$ -	0%	Statutory	
Subdivision Class 17 - Subdivide an existing building	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0%	Statutory	
Subdivision Class 18 - Subdivide land into 2 lots	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0%	Statutory	
Subdivision Class 19 - Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0%	Statutory	
Subdivision Class 20 - To subdivide land (per 100 lots created)	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0%	Statutory	
Subdivision Class 21 - To create, vary or remove a restriction Subdivision Act 1988; or Create or move a right of way/easement	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0%	Statutory	
Subdivision Class 22 - A permit not otherwise provided for in this Regulation	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0%	Statutory	
Application to Amend or end a Section 173 agreement under Section 178A	Per Application	Non-Taxable	\$ 668.80	\$ 668.80	\$ -	0%	Statutory	
Satisfaction matters	Per Application	Non-Taxable	\$ 330.70	\$ 330.70	\$ -	0%	Statutory	
Reg. 6 - Certification of a plan of subdivision	Per Application	Non-Taxable	\$ 177.40	\$ 177.40	\$ -	0%	Statutory	
Reg. 7 - Alteration of plan	Per Application	Non-Taxable	\$ 112.70	\$ 112.70	\$ -	0%	Statutory	
Reg. 8 - Amendment of certified plan	Per Application	Non-Taxable	\$ 142.80	\$ 142.80	\$ -	0%	Statutory	
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by 10,001 - 100,000	Each	Taxable	\$ 320.00	\$ 331.20	\$ 11.20	4%	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	\$ 320.00	\$ 331.20	\$ 11.20	4%	Non - Statutory	
Request for extension of time (first request)	Each	Taxable	\$ 297.70	\$ 308.10	\$ 10.40	3%	Non - Statutory	
Request for extension of time (second or subsequent request)	Each	Taxable	\$ 540.70	\$ 559.60	\$ 18.90	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	\$ 696.95	\$ 721.35	\$ 24.40	4%	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	\$ 320.00	\$ 331.20	\$ 11.20	4%	Non - Statutory	
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by more than 100,000	Each	Taxable	\$ 320.00	\$ 331.20	\$ 11.20	4%	Non - Statutory	
Secondary Consent (subdivision)	Each	Taxable	\$ 320.00	\$ 331.20	\$ 11.20	4%	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	\$ 320.00	\$ 331.20	\$ 11.20	4%	Non - Statutory	
Title Searches	Each	Taxable	\$ 42.45	\$ 43.95	\$ 1.50	4%	Non - Statutory	



Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Request for copies of Planning Permit or Approved Plans	Each	Taxable	\$ 86.55	\$ 89.60	\$ 3.05	4%	Non - Statutory
Request for copies of Planning Permit and Approved Plans	Each	Taxable	\$ 152.10	\$ 157.40	\$ 5.30	3%	Non - Statutory
Request for copies of Planning Permit Applications on Advertising (per page)	Each	Taxable	\$ 1.00	\$ 1.05	\$ 0.05	5%	Non - Statutory
Applications or Requests to respond to written Planning Enquiries	Each	Taxable	\$ 97.15	\$ 100.55	\$ 3.40	3%	Non - Statutory
Title Searches (cost of each covenant or Section 173 Agreement listed on title)	Each	Taxable	\$ 11.55	\$ 11.95	\$ 0.40	3%	Non - Statutory
Notification of an application (less than 10 letters - does not include cost of sign or newspaper notice)	Each	Taxable	\$ 135.15	\$ 139.90	\$ 4.75	4%	Non - Statutory
Notification of an application (cost of each additional letter where more than 10 letters required, no sign, no newspaper)	Each	Taxable	\$ 6.30	\$ 6.50	\$ 0.20	3%	Non - Statutory
Re-checking plans if plans for endorsement are not submitted in line with the condition on the permit	Each	Taxable	\$ 108.75	\$ 112.55	\$ 3.80	3%	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	\$ 320.00	\$ 331.20	\$ 11.20	4%	Non - Statutory
Notification of an application (sign on site)	Each	Taxable	\$ 270.35	\$ 279.80	\$ 9.45	3%	Non - Statutory
Notification of an application (per newspaper notice - some applications may require notices in multiple papers)	Each	Taxable	\$ 325.20	\$ 336.60	\$ 11.40	4%	Non - Statutory
Title Searches - Copy of Plans	Each	Taxable	\$ 13.95	\$ 14.45	\$ 0.50	4%	Non - Statutory
Title Search Statement Only - Does not include Copies of Plans Transfers, Mortgages, Agreements or Dealing Nos or other Instrument Search	Each	Taxable	\$ 19.35	\$ 20.05	\$ 0.70	4%	Non - Statutory
<b>Economic &amp; Community Development - Strategic Planning</b>							
Planning Scheme Amendment – Stage 3 – Adopting the amendment - (All non-council initiated amendments pay this fee)	Each	Non-Taxable	\$ 488.50	\$ 496.90	\$ 8.40	2%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if up to 10 public submissions to an amendment are made)	Each	Non-Taxable	\$ 15,345.60	\$ 15,611.10	\$ 265.50	2%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if between 11 to 20 public submissions to an amendment are made)	Each	Non-Taxable	\$ 30,661.20	\$ 31,191.60	\$ 530.40	2%	Statutory
Planning Scheme Amendment - Stage 1 - Considering a request to Amend a planning scheme, Exhibition and notice and considering submissions that do not seek to change the amendment Application Fee - (All non-council initiated amendments pay this fee)	Each	Non-Taxable	\$ 3,096.20	\$ 3,149.70	\$ 53.50	2%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if 21+ public submissions to an amendment are made)	Each	Non-Taxable	\$ 40,386.90	\$ 41,695.80	\$ 1,308.90	3%	Statutory
Planning Scheme Amendment - Stage 4 - Approve the Amendment. Submit adopted Amendment to the Minister for Approval. (The fee is paid to the Minister - All non-council initiated amendments pay this fee to Council which then pays it to the Minister)		Non-Taxable	\$ 488.50	\$ 496.90	\$ 8.40	2%	Statutory
Development Plans and subsequent amendments to development plans	Each	Taxable	\$ 627.65	\$ 649.60	\$ 21.95	3%	Non - Statutory
Notification of a Development Plan 0-10 letters	Each	Taxable	\$ 135.15	\$ 139.90	\$ 4.75	4%	Non - Statutory
Notification of Development Plan – sign on site	Each	Taxable	\$ 297.60	\$ 308.00	\$ 10.40	3%	Non - Statutory
Notification of Development Plan - each additional letter above 10	Each	Taxable	\$ 6.35	\$ 6.55	\$ 0.20	3%	Non - Statutory
<b>Performance &amp; Innovation - Council Business Operations</b>							
Non Voters - VEC Infringements (50% of one penalty unit) To be updated once notified and gazetted	Per Infringement	Non-Taxable	\$ 91.00	\$ 91.00	\$ -	0%	Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	
			\$	\$	\$	%		
<b>Performance &amp; Innovation - Procurement</b>								
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	\$ 29.60	\$ 30.60	\$ 1.00	3%	Statutory	
FOI Supervision Search Fee (per 15 minutes)	Per 1/4 hr	Non-Taxable	\$ 5.55	\$ 5.74	\$ 0.19	3%	Statutory	
Applicant B&W Photocopying (Amount per A3 page)	Per Page	Non-Taxable	\$ 2.00	\$ 2.00	\$ -	0%	Statutory	
FOI Council Search Fee	Per Hour	Non-Taxable	\$ 22.21	\$ 22.94	\$ 0.73	3%	Statutory	
Applicant B&W Photocopying (Amount per A1 page)	Per Page	Non-Taxable	\$ 10.75	\$ 10.75	\$ -	0%	Statutory	
<b>Performance &amp; Innovation - Rates and Charges</b>								
Land Information Certificates	Per Request	Non-Taxable	\$ 27.80	\$ 27.80	\$ -	0%	Statutory	
<b>Sustainable Infrastructure - Civil Asset Planning</b>								
Unused Road Opening Application Fee	Per Application	Taxable	\$ 747.50	\$ 773.65	\$ 26.15	3%	Non - Statutory	
<b>Sustainable Infrastructure - Design Services</b>								
Supervision Fees (Up to 2.50% per job)	Each	Non-Taxable	\$ 55,560.00	\$ 55,560.00	\$ -	0%	Statutory	
Plan Checking (Up to 0.75% per job)	Each	Non-Taxable	\$ 23,355.00	\$ 23,355.00	\$ -	0%	Statutory	
Road Reserve Activity Permit (Road RAP)	Each	Non-Taxable	\$ 96.05	\$ 99.40	\$ 3.35	3%	Non - Statutory	
<b>Sustainable Infrastructure - Environmental Services Services</b>								
Electric Vehicle Charger per kilowatt hour (kWh)	Each	Taxable	\$ 0.40	\$ 0.40	\$ -	0%	Non - Statutory	
<b>Sustainable Infrastructure - Facility Management and Cleaning</b>								
Private Functions - Korumburra Office Meeting Room full day	Per Day	Taxable	\$ 166.10	\$ 166.10	\$ -	0%	Non - Statutory	
Private Functions - Korumburra Office Meeting Room 1/2 day	Per Half Day	Taxable	\$ 84.70	\$ 84.70	\$ -	0%	Non - Statutory	
Commercial - Korumburra Office Meeting Room full day	Per Day	Taxable	\$ 202.40	\$ 202.40	\$ -	0%	Non - Statutory	
Commercial - Korumburra Office Meeting Room 1/2 day	Per Half Day	Taxable	\$ 108.90	\$ 108.90	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 3,303.85	\$ 3,303.85	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Whole Complex Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 131.95	\$ 131.95	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Hire 7 Days	Per Booking	Taxable	\$ 2,500.00	\$ 2,500.00	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 96.45	\$ 96.45	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 28.40	\$ 28.40	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 25.40	\$ 25.40	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 25.40	\$ 25.40	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.25	\$ 15.25	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 23.35	\$ 23.35	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Rehearsals (1-4 Hours)	Per Booking	Taxable	\$ 66.00	\$ 66.00	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall set up where hall deemed unusable by other parties (Weddings Expos Lyric Theatre Catwalks - capped at 8 hours per day)	Per Hour	Taxable	\$ 71.05	\$ 71.05	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 933.80	\$ 933.80	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 228.40	\$ 228.40	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Sale of Alcohol during event	Per Booking	Taxable	\$ 406.00	\$ 406.00	\$ -	0%	Non - Statutory	
Trade, Commercial & Individual Users - Leongatha Memorial Hall Contractor Set Up	Per Hour	Taxable	\$ 35.55	\$ 35.55	\$ -	0%	Non - Statutory	

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
Rebated Organisations (users) - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 812.00	\$ 812.00	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Whole Complex Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 50.75	\$ 50.75	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 38.40	\$ 38.40	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 11.70	\$ 11.70	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 7.65	\$ 7.65	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 7.65	\$ 7.65	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 5.10	\$ 5.10	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 7.65	\$ 7.65	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Rehearsals (1-4 Hours)	Per Booking	Taxable	\$ 25.40	\$ 25.40	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall set up where hall deemed unusable by other parties (Weddings Expos Lyric Theatre Catwalks - capped at 8 hours per day)	Per Hour	Taxable	\$ 25.40	\$ 25.40	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 373.05	\$ 373.05	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 96.45	\$ 96.45	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Sale of Alcohol during event	Per Booking	Taxable	\$ 101.50	\$ 101.50	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Contractor Set Up	Per Hour	Taxable	\$ 13.20	\$ 13.20	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Whole 7 Days	Per Booking	Taxable	\$ 550.00	\$ 550.00	\$ -	0%	Non - Statutory
Rebated Organisations (users) - Korumburra Hub - Large Multi-Use Room (capped at 8 hours pre day)	Per Hour	Taxable	\$ -	\$ 40.00	\$ 40.00	0%	Non - Statutory
Rebated Organisations (users) - Korumburra Hub - Kitchen (capped at 8 hours pre day)	Per Hour	Taxable	\$ -	\$ 15.00	\$ 15.00	0%	Non - Statutory
Rebated Organisations (users) - Korumburra Hub - Larger Class Room 1 (capped at 8 hours pre day)	Per Hour	Taxable	\$ -	\$ 30.00	\$ 30.00	0%	Non - Statutory
Rebated Organisations (users) - Korumburra Hub - Class Room 2 (capped at 8 hours pre day)	Per Hour	Taxable	\$ -	\$ 20.00	\$ 20.00	0%	Non - Statutory
Rebated Organisations (users) - Korumburra Hub - Class Room 3 (capped at 8 hours pre day)	Per Hour	Taxable	\$ -	\$ 20.00	\$ 20.00	0%	Non - Statutory
Commercial (users) - Korumburra Hub - Large Multi-Use Room (capped at 8 hours pre day)	Per Hour	Taxable	\$ -	\$ 80.00	\$ 80.00	0%	Non - Statutory
Commercial (users) - Korumburra Hub - Kitchen (capped at 8 hours pre day)	Per Hour	Taxable	\$ -	\$ 30.00	\$ 30.00	0%	Non - Statutory
Commercial (users) - Korumburra Hub - Larger Class Room 1 (capped at 8 hours pre day)	Per Hour	Taxable	\$ -	\$ 60.00	\$ 60.00	0%	Non - Statutory
Commercial (users) - Korumburra Hub - Class Room 2 (capped at 8 hours pre day)	Per Hour	Taxable	\$ -	\$ 40.00	\$ 40.00	0%	Non - Statutory
Commercial (users) - Korumburra Hub - Class Room 3 (capped at 8 hours pre day)	Per Hour	Taxable	\$ -	\$ 40.00	\$ 40.00	0%	Non - Statutory
Commercial - Bond (Refundable) - Korumburra Hub - no alcohol	Per Booking	Taxable	\$ -	\$ 300.00	\$ 300.00	0%	Non - Statutory
Commercial - Bond (Refundable) - Korumburra Hub - with alcohol	Per Booking	Taxable	\$ -	\$ 800.00	\$ 800.00	0%	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

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee	
			\$	\$	\$	%		
<b>Sustainable Infrastructure - Hard Waste Collection</b>								
Hard Waste Collection - Regular	Each	Taxable	\$ 145.00	\$ 150.00	\$ 5.00	3%	Non - Statutory	
Hard Waste Collection - Pensioner	Each	Taxable	\$ 51.00	\$ 53.00	\$ 2.00	4%	Non - Statutory	
<b>Sustainable Infrastructure - Landfills Operations</b>								
Asbestos	Per Tonne	Taxable	\$ 190.00	\$ 198.00	\$ 8.00	4%	Non - Statutory	
Concrete	Per Tonne	Taxable	\$ 89.00	\$ 92.00	\$ 3.00	3%	Non - Statutory	
Prescribed Waste	Per Tonne	Taxable	\$ 325.00	\$ 341.00	\$ 16.00	5%	Non - Statutory	
Commercial Waste by weight	Per Tonne	Taxable	\$ 269.00	\$ 282.00	\$ 13.00	5%	Non - Statutory	
Disposal of Clean Fill	Per Tonne	Taxable	\$ 269.00	\$ 282.00	\$ 13.00	5%	Non - Statutory	
<b>Sustainable Infrastructure - Parks and Gardens</b>								
Mossvale Park Event - Commercial (market / event that makes profit)	Each	Taxable	\$ 516.40	\$ 534.45	\$ 18.05	3%	Non - Statutory	
Mossvale Park Event - Non Commercial (free community event, wedding, funeral or private function)	Each		\$ -	\$ -	\$ -	0%	Non - Statutory	
Mossvale Park Event - Commercial - Electricity	Each	Taxable	\$ 103.30	\$ 106.90	\$ 3.60	3%	Non - Statutory	
Mossvale Park Event - Non Commercial - Electricity	Each	Taxable	\$ 51.65	\$ 53.45	\$ 1.80	3%	Non - Statutory	
Mossvale Park Event - Commercial - Parking Area Behind Sound Shell	Each	Taxable	\$ 206.60	\$ 213.85	\$ 7.25	4%	Non - Statutory	
Mossvale Park Event - Non Commercial - Parking Area Behind Sound Shell	Each	Taxable	\$ 103.30	\$ 106.90	\$ 3.60	3%	Non - Statutory	
Mossvale Park Event - Commercial - Sound Shell (fit out of sides)	Each	Taxable	\$ 413.10	\$ 427.55	\$ 14.45	3%	Non - Statutory	
Mossvale Park Event - Non Commercial - Sound Shell (fit out of sides)	Each	Taxable	\$ 206.55	\$ 213.80	\$ 7.25	4%	Non - Statutory	
<b>Sustainable Infrastructure - Swimming Pools - Operational</b>								
SPLASH - Stadium Netball Team sheet Fee (Senior)	Per Entry	Taxable	\$ 47.50	\$ 50.00	\$ 2.50	5%	Non - Statutory	
SPLASH - Stadium Netball Team Registration Fee (Senior)	Per Entry	Taxable	\$ 69.20	\$ 72.00	\$ 2.80	4%	Non - Statutory	
SPLASH - Stadium Indoor Soccer Team sheet (Senior)	Per Entry	Taxable	\$ 47.50	\$ 50.00	\$ 2.50	5%	Non - Statutory	
SPLASH - Stadium Indoor Soccer Team Registration (Senior)	Per Entry	Taxable	\$ 69.20	\$ 72.00	\$ 2.80	4%	Non - Statutory	
SPLASH - Stadium Basketball Rental (single court)	Per Hour	Taxable	\$ 45.40	\$ 47.00	\$ 1.60	4%	Non - Statutory	
SPLASH - Stadium Birthday Parties	Per Applicant	Taxable	\$ 20.15	\$ 21.00	\$ 0.85	4%	Non - Statutory	
SPLASH - Children's Programs Facility Rental - Casual Lane Hire	Per Applicant	Taxable	\$ 34.80	\$ 36.00	\$ 1.20	3%	Non - Statutory	
Toora - Outdoor Swimming Pool - Family Season Ticket	Per Applicant	Taxable	\$ 341.00	\$ 350.00	\$ 9.00	3%	Non - Statutory	
Toora - Outdoor Swimming Pool - Adult Entry	Per Entry	Taxable	\$ 6.80	\$ 7.00	\$ 0.20	3%	Non - Statutory	
Toora - Outdoor Swimming Pool - Child Entry	Per Entry	Taxable	\$ 5.60	\$ 5.80	\$ 0.20	4%	Non - Statutory	
Toora - Outdoor Swimming Pool - School Single Entry	Per Entry	Taxable	\$ 4.40	\$ 5.00	\$ 0.60	14%	Non - Statutory	
Toora - Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non - Statutory	
Toora - Outdoor Swimming Pool - Single Season Ticket Adult	Per Applicant	Taxable	\$ 186.00	\$ 193.00	\$ 7.00	4%	Non - Statutory	
Toora - Outdoor Swimming Pool - Weekly Family Ticket	Per Application	Taxable	\$ 82.00	\$ 85.00	\$ 3.00	4%	Non - Statutory	
Toora - Outdoor Swimming Pool - Single Season Ticket Child	Per Applicant	Taxable	\$ 135.00	\$ 140.00	\$ 5.00	4%	Non - Statutory	
Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non - Statutory	
SPLASH - Aquatic Adventure Day - Per participant	Per Applicant	Taxable	\$ 9.40	\$ 9.80	\$ 0.40	4%	Non - Statutory	
SPLASH - Older Adults Programs Strength Training Session	Per Applicant	Taxable	\$ 8.30	\$ 8.60	\$ 0.30	4%	Non - Statutory	
SPLASH - Aquatic Membership Fortnightly Fee	Each	Taxable	\$ 29.90	\$ 31.00	\$ 1.10	4%	Non - Statutory	
SPLASH - Memberships Aquatic Membership Monthly Fee (Concession)	Per Applicant	Taxable	\$ 53.70	\$ 56.00	\$ 2.30	4%	Non - Statutory	
SPLASH - Memberships Pryme Movers Membership Monthly Fee	Per Applicant	Taxable	\$ 46.00	\$ 48.00	\$ 2.00	4%	Non - Statutory	
SPLASH - Stadium Basketball Rental (Casual User)	Per Hour	Taxable	\$ 4.50	\$ 4.70	\$ 0.20	4%	Non - Statutory	
SPLASH - Aquatic Education Aquasafe Plus Membership Fortnightly Fee	Per Applicant	Taxable	\$ 36.60	\$ 38.00	\$ 1.40	4%	Non - Statutory	

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
SPLASH - Aquatic Education Aquasafe Membership Fortnightly Fee	Per Applicant	Taxable	\$ 33.00	\$ 35.00	\$ 2.00	6%	Non - Statutory
SPLASH - Aquatic Education Aquasafe Membership Fortnightly Fee (Family)	Per Applicant	Taxable	\$ 26.40	\$ 28.00	\$ 1.60	6%	Non - Statutory
SPLASH - Memberships Aquasafe School Holiday Program Participant Fee	Per Applicant	Taxable	\$ 70.50	\$ 75.00	\$ 4.50	6%	Non - Statutory
SPLASH - Schools - Aquatic Education (YMCA Teacher)	Per Applicant	Taxable	\$ 8.30	\$ 9.00	\$ 0.70	8%	Non - Statutory
SPLASH - Schools - Aquatic Education (School Instructor)	Per Applicant	Taxable	\$ 4.70	\$ 5.00	\$ 0.30	6%	Non - Statutory
SPLASH - Schools - Aquatic Carnival Hire	Per Day	Taxable	\$ 826.20	\$ 900.00	\$ 73.80	9%	Non - Statutory
SPLASH - Stadium Netta / Fun Net Clinic	Per Entry	Taxable	\$ 16.00	\$ 16.55	\$ 0.55	3%	Non - Statutory
SPLASH - Full Centre Membership Fortnightly Fee	Each	Taxable	\$ 43.20	\$ 45.00	\$ 1.80	4%	Non - Statutory
SPLASH - Full Centre Membership Concession Fee	Each	Taxable	\$ 34.60	\$ 36.00	\$ 1.40	4%	Non - Statutory
SPLASH - Aquatic Membership Concession Fee	Each	Taxable	\$ 23.90	\$ 25.00	\$ 1.10	5%	Non - Statutory
SPLASH - Full Centre Membership Concession Family Fortnightly Fee	Each	Taxable	\$ 25.90	\$ 27.00	\$ 1.10	4%	Non - Statutory
SPLASH - Aquatics (Casual) Adult Rec Swim	Per Entry	Taxable	\$ 6.90	\$ 7.20	\$ 0.30	4%	Non - Statutory
SPLASH - Aquatics (Casual) Concession Rec Swim	Per Entry	Taxable	\$ 5.60	\$ 5.80	\$ 0.20	4%	Non - Statutory
SPLASH - Aquatics (Casual) Family Rec Swim	Per Entry	Taxable	\$ 19.50	\$ 20.00	\$ 0.50	3%	Non - Statutory
SPLASH - Aquatics (Casual) Spectator	Per Entry	Taxable	\$ 2.00	\$ 2.00	\$ -	0%	Non - Statutory
SPLASH - Group Fitness Aqua Aerobics	Per Applicant	Taxable	\$ 13.70	\$ 15.00	\$ 1.30	9%	Non - Statutory
SPLASH - Group Fitness Aqua Aerobics (Concession)	Per Applicant	Taxable	\$ 11.00	\$ 11.50	\$ 0.50	5%	Non - Statutory
SPLASH - Older Adults Programs Aqua Movers	Per Applicant	Taxable	\$ 8.30	\$ 8.60	\$ 0.30	4%	Non - Statutory
SPLASH - Stadium Basketball Clinic	Per Entry	Taxable	\$ 16.10	\$ 17.00	\$ 0.90	6%	Non - Statutory
SPLASH - Stadium Schools Rental (single court)	Per Hour	Taxable	\$ 45.50	\$ 48.00	\$ 2.50	5%	Non - Statutory
SPLASH - Memberships Aquatic Membership Monthly Fee	Per Applicant	Taxable	\$ 61.55	\$ 65.00	\$ 3.45	6%	Non - Statutory
SPLASH - Aquatic Education Aquasafe Plus Membership Fortnightly Fee (Family Membership)	Per Applicant	Taxable	\$ 29.30	\$ 30.00	\$ 0.70	2%	Non - Statutory
SPLASH - Schools - Aquatic Full Pool Hire (Sole Use)	Per Hour	Taxable	\$ 123.10	\$ 130.00	\$ 6.90	6%	Non - Statutory
SPLASH - Full Centre Membership Family Fortnightly Fee	Each	Taxable	\$ 34.50	\$ 36.00	\$ 1.50	4%	Non - Statutory
SPLASH - Aquatics (Casual) Child Rec Swim	Per Entry	Taxable	\$ 5.60	\$ 6.00	\$ 0.40	7%	Non - Statutory
SPLASH - Older Adults Programs Disability Access Program	Per Applicant	Taxable	\$ 8.30	\$ 8.60	\$ 0.30	4%	Non - Statutory
SPLASH - Stadium Soccer Clinic	Per Entry	Taxable	\$ 16.00	\$ 17.00	\$ 1.00	6%	Non - Statutory
Outdoor Swimming Pool - School Single Entry	Per Entry	Taxable	\$ 4.50	\$ 5.00	\$ 0.50	11%	Non - Statutory
Outdoor Swimming Pool - Child Entry	Per Entry	Taxable	\$ 4.90	\$ 5.00	\$ 0.10	2%	Non - Statutory
Outdoor Swimming Pool - Adult Entry	Per Entry	Taxable	\$ 6.00	\$ 6.20	\$ 0.20	3%	Non - Statutory
Outdoor Swimming Pool - Single Season Ticket	Per Applicant	Taxable	\$ 87.50	\$ 100.00	\$ 12.50	14%	Non - Statutory
Outdoor Swimming Pool - Family Season Ticket	Per Applicant	Taxable	\$ 171.00	\$ 180.00	\$ 9.00	5%	Non - Statutory
Outdoor Swimming Pool - Daily Family Entry	Per Entry	Taxable	\$ 18.80	\$ 20.00	\$ 1.20	6%	Non - Statutory
Outdoor Swimming Pool - Season Ticket Child	Per Entry	Taxable	\$ 71.20	\$ 80.00	\$ 8.80	12%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase /	Fee Increase	Basis of Fee
			\$	\$	(Decrease)	(Decrease)	
					\$	%	
<b>Sustainable Infrastructure - Transfer Stations</b>							
General Waste - Garbage Bag up to 120L	Per Bag	Taxable	\$ 7.50	\$ 8.00	\$ 0.50	7%	Non - Statutory
General Waste - Car Boot	Per Car Boot	Taxable	\$ 33.50	\$ 35.00	\$ 1.50	4%	Non - Statutory
General Waste - 240L Bin	Per Bin	Taxable	\$ 18.00	\$ 19.00	\$ 1.00	6%	Non - Statutory
General Waste - 120 L Bin	Per Bin	Taxable	\$ 9.00	\$ 9.50	\$ 0.50	6%	Non - Statutory
General Waste - Ute - up to one cubic meter	Per Ute	Taxable	\$ 67.00	\$ 70.00	\$ 3.00	4%	Non - Statutory
General Waste - Other Domestic	Per Cubic metre	Taxable	\$ 67.00	\$ 70.00	\$ 3.00	4%	Non - Statutory
Concrete Bricks Fill up to one m3	Per Cubic metre	Taxable	\$ 48.50	\$ 50.00	\$ 1.50	3%	Non - Statutory
Car Bodies (Tyres and Gas Bottles removed and drained of fluids)	Per Car				\$ -	0%	Non - Statutory
Car Tyres	Size	Taxable	\$ 10.50	\$ 11.00	\$ 0.50	5%	Non - Statutory
Small Truck / Four Wheel Drive Tyres	Size	Taxable	\$ 23.50	\$ 24.50	\$ 1.00	4%	Non - Statutory
Large Truck Tyre	Size	Taxable	\$ 47.50	\$ 49.00	\$ 1.50	3%	Non - Statutory
Tractor Tyre	Size	Taxable	\$ 200.00	\$ 207.00	\$ 7.00	4%	Non - Statutory
Extra Charge for Tyre on Rim	Size	Taxable	\$ 13.00	\$ 13.50	\$ 0.50	4%	Non - Statutory
Green Waste - 120L Bin	Each	Taxable	\$ 3.00	\$ 3.50	\$ 0.50	17%	Non - Statutory
Green Waste - Car Boot / Station Wagon	Each	Taxable	\$ 7.00	\$ 7.50	\$ 0.50	7%	Non - Statutory
Green Waste - Standard 6 x 4 Trailer (Level Load)	Each	Taxable	\$ 13.00	\$ 13.50	\$ 0.50	4%	Non - Statutory
Green Waste - 240L Bin	Each	Taxable	\$ 6.00	\$ 7.00	\$ 1.00	17%	Non - Statutory
Green Waste - 6 x 4 Trailer With Cage	Each	Taxable	\$ 46.50	\$ 48.00	\$ 1.50	3%	Non - Statutory
Green Waste - Large Single Axle Trailer (Level Load)	Each	Taxable	\$ 17.50	\$ 18.00	\$ 0.50	3%	Non - Statutory
Green Waste - Large Single Axle Trailer (Heaped Load)	Each	Taxable	\$ 31.00	\$ 32.00	\$ 1.00	3%	Non - Statutory
Green Waste - Large Single Axle Trailer With Cage	Each	Taxable	\$ 63.00	\$ 65.00	\$ 2.00	3%	Non - Statutory
Green Waste - Tandem Trailer (Level Load)	Each	Taxable	\$ 25.50	\$ 26.50	\$ 1.00	4%	Non - Statutory
Gas Bottles - up to 10kg	Each	Taxable	\$ 7.50	\$ 8.00	\$ 0.50	7%	Non - Statutory
Mattress - Single Bed	Each	Taxable	\$ 20.00	\$ 21.00	\$ 1.00	5%	Non - Statutory
Gas Bottles - Larger than 20kg	Each	Taxable	\$ 28.50	\$ 29.50	\$ 1.00	4%	Non - Statutory
Green Waste - Tandem Trailer (Heaped Load)	Each	Taxable	\$ 46.50	\$ 48.00	\$ 1.50	3%	Non - Statutory
Green Waste - Tandem Trailer With Cage	Each	Taxable	\$ 94.00	\$ 97.50	\$ 3.50	4%	Non - Statutory
Green Waste - Ute (Level Load)	Each	Taxable	\$ 13.00	\$ 13.50	\$ 0.50	4%	Non - Statutory
Green Waste - Ute (Heaped Load)	Each	Taxable	\$ 23.50	\$ 24.50	\$ 1.00	4%	Non - Statutory
Green Waste - Amnesty Period (No Fees Charged) 1st November to 31st December	Each		\$ -	\$ -	\$ -	0%	Non - Statutory
Green Waste - Standard 6 x 4 Trailer (Heaped Load)	Each	Taxable	\$ 23.50	\$ 24.50	\$ 1.00	4%	Non - Statutory
Mattress - Double Bed	Each	Taxable	\$ 23.50	\$ 24.50	\$ 1.00	4%	Non - Statutory
Gas Bottles - 10 to 20kg	Each	Taxable	\$ 16.50	\$ 17.00	\$ 0.50	3%	Non - Statutory
E-Waste - Laptops, Computers, Printers, DVD & VCR Players etc	Each	Taxable	\$ 8.00	\$ 8.50	\$ 0.50	6%	Non - Statutory
E-Waste - Small CRT TV/Computer Monitor (Smaller than 40cm)	Each	Taxable	\$ 16.00	\$ 16.50	\$ 0.50	3%	Non - Statutory
E-Waste - Large CRT TV (Larger than 40cm)	Each	Taxable	\$ 22.50	\$ 23.50	\$ 1.00	4%	Non - Statutory
E-Waste - Small Plasma/LCD TV (Smaller than 100cm)	Each	Taxable	\$ 7.00	\$ 7.50	\$ 0.50	7%	Non - Statutory
E-Waste - Large Plasma/LCD TV (Larger than 100cm)	Each	Taxable	\$ 16.00	\$ 16.50	\$ 0.50	3%	Non - Statutory
General Waste - Standard single axle trailer up to 6 x 4 (Heaped Load)	Each	Taxable	\$ 117.50	\$ 123.00	\$ 5.50	5%	Non - Statutory
General Waste - Standard single axle trailer up to 6 x 4 (With a Cage)	Each	Taxable	\$ 178.00	\$ 187.00	\$ 9.00	5%	Non - Statutory
General Waste - Standard single axle trailer up to 6 x 4 (Level Load)	Each	Taxable	\$ 67.00	\$ 70.00	\$ 3.00	4%	Non - Statutory



Description of Fees and Charges	Unit of Measure	GST Status	2022/23 Fee Inc GST	2023/24 Fee Inc GST	Fee Increase / (Decrease)	Fee Increase / (Decrease)	Basis of Fee
			\$	\$	\$	%	
E-Waste - Large Fluro Tube (longer than 4 foot)	Each	Taxable	\$ 1.00	\$ 1.00	\$ -	0%	Non - Statutory
E-Waste - Light globe or small fluro tube (less than 4 foot)	Each	Taxable	\$ 0.50	\$ 0.50	\$ -	0%	Non - Statutory
General Waste - Single axle trailer over 6 x 4 (Level Load)	Each	Taxable	\$ 85.50	\$ 89.50	\$ 4.00	5%	Non - Statutory
E-Waste - Bag up to 120L capacity (excluding e-waste items with specific fees)	Each	Taxable	\$ 5.50	\$ 5.50	\$ -	0%	Non - Statutory
General Waste - Single axle trailer over 6 x 4 (With a Cage)	Each	Taxable	\$ 259.00	\$ 271.00	\$ 12.00	5%	Non - Statutory
General Waste - Small tandem trailer up to 8 X 5 (Level Load)	Each	Taxable	\$ 98.50	\$ 103.00	\$ 4.50	5%	Non - Statutory
General Waste - Small tandem trailer up to 8 X 5 (With a Cage)	Each	Taxable	\$ 294.00	\$ 308.00	\$ 14.00	5%	Non - Statutory
General Waste - Large tandem trailer over 8 X 5 (Level Load)	Each	Taxable	\$ 147.00	\$ 154.00	\$ 7.00	5%	Non - Statutory
General Waste - Large tandem trailer over 8 X 5 (Heaped Load)	Each	Taxable	\$ 294.00	\$ 308.00	\$ 14.00	5%	Non - Statutory
General Waste - Large tandem trailer over 8 X 5 (With a Cage)	Each	Taxable	\$ 437.00	\$ 458.00	\$ 21.00	5%	Non - Statutory
General Waste - Single axle trailer over 6 x 4 (Heaped Load)	Each	Taxable	\$ 172.00	\$ 180.00	\$ 8.00	5%	Non - Statutory
General Waste - Small tandem trailer up to 8 X 5 (Heaped Load)	Each	Taxable	\$ 198.00	\$ 208.00	\$ 10.00	5%	Non - Statutory
E-Waste - Solar panel (less than 1m in length)	Each	Taxable	\$ 7.00	\$ 7.50	\$ 0.50	7%	Non - Statutory
E-Waste - Solar panel (over 1m in length)	Each	Taxable	\$ 16.00	\$ 16.50	\$ 0.50	3%	Non - Statutory
General Waste - Ute - Heaped Load	Per Ute	Taxable	\$ 117.50	\$ 123.00	\$ 5.50	5%	Non - Statutory
E-Waste - Fridge, freezer or air conditioner with evidence of de-gassing	Each		\$ -	\$ -	\$ -	0%	Non - Statutory
E-Waste - Fridge, freezer or air conditioner not de-gassed	Each	Taxable	\$ 6.00	\$ 6.00	\$ -	0%	Non - Statutory



# Appendix 1 - Differential Rates





## 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 0.283928% (0.00283928 cents in the dollar of CIV) for all rateable General / Residential Land;
- a general rate of 0.298125% (0.00298125 cents in the dollar of CIV) for all rateable Commercial Land;
- a general rate of 0.298125% (0.00298125 cents in the dollar of CIV) for all rateable Industrial Land;
- a general rate of 0.198750% (0.00198750 cents in the dollar of CIV) for all rateable Rural Vacant Land; and
- a general rate of 0.567857% (0.00567857 cents in the dollar of CIV) for all rateable Vacant Land other;
- a general rate of 0.198750% (0.00198750 cents in the dollar of CIV) for all rateable Farming Land;
- a general rate of 0.141964% (0.00141964 cents in the dollar of CIV) for all rateable Cultural and Recreational Lands; and

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

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

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

**1.2 General Land**

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

### 1.3 Commercial Land

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

### 1.4 Industrial Land

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

## 1.5 Vacant Land

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



## 1.6 Farm Land

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

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

1.6.1.1.1 used predominantly for farming purposes; AND

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

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

**AVPCC 540-543 or 564**

OR

1.6.1.1.4 used predominantly for farming purposes;  
AND

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

**AVPCC 570-572**

OR

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

1.6.1.2.1 is used predominantly for farming purposes; AND

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

**AVPCC 540-583;**

OR

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

**AVPCC 500-583;**

OR

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

1.6.1.3.1 is used predominantly for farming purposes; AND

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

**AVPCC 500-583.**

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

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

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

1.6.2.1.1 construction and maintenance of public infrastructure assets;

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

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

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

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

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

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

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

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

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

**1.7 Cultural and Recreational Land**

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

## 1.8 Rural Vacant Land

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



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Shire Council