

SOUTH GIPPSLAND SHIRE COUNCIL

Annual Budget 2022/23 – 2025/26



South Gippsland
Shire Council

Acknowledgment of Country

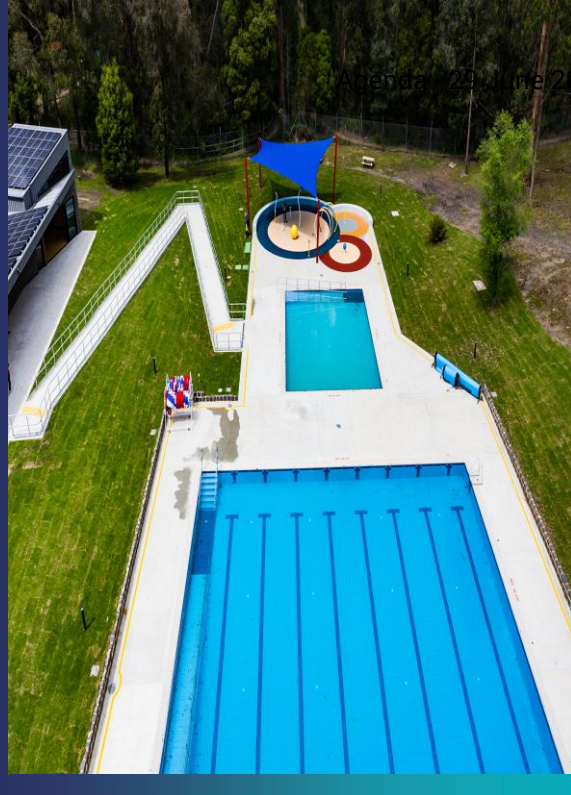
We acknowledge the Bunurong and Gunaikurnai people as the Traditional Custodians of South Gippsland and pay respect to their Elders, past, present, and future, for they hold the memories, traditions, culture, and hopes of Aboriginal and Torres Strait Islander people of Australia.



eucalyptus, (genus Eucalyptus)

Purpose of this document

This 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 2022/23 to 2025/26 financial years.



Mirboo North Pool

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Message from the Mayor

Cr Mohya Davies

Mayor

South Gippsland Shire Council

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



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

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

Some of our key projects for 2022/23 are:

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

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

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

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

1. Connecting our People and Places

2. Economy and Industry

3. Healthy and Engaged Communities

4. Leading and Integrity

5. Protecting and Enhancing our Environment

6. Sustainable Growth

Arts and Culture featured heavily during the community engagement, particularly during the April to May 2022 consultation period. We considered this feedback and added a new major initiative in the Council Plan allocating \$50,000 towards the implementation of the Arts, Culture and Creative Industries Strategy.

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

We look forward to working with you.

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

Introduction from the CEO

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

Kerryn Ellis
Chief Executive Officer
South Gippsland Shire Council



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

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

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

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

Overview

The 2022/23 Budget forms an integral part of Council's Integrated Planning and Reporting Framework as it gives effect to the Council Plan and implements strategies from the Community Vision. The four-year Budget outlines how resources will be allocated across initiatives, programs, services and capital works, as well as financing and debt redemption/servicing. It also provides a comprehensive outline of income derived from rates, grants, contributions and user fees and fines.

Operating Result

	Forecast / Actual		
	2021/22	2022/23	Change
	\$'000	\$'000	\$'000
Total income	88,570	71,320	(17,250)
Total expense	72,852	68,451	4,401
Surplus for the year	15,718	2,869	(12,849)
Less non-operating income and expenditure			
Grants capital (non-recurrent)	10,239	8,168	2,071
Non-monetary contributions	903	422	481
Capital contributions other sources	997	1,438	(441)
Adjusted underlying surplus (deficit)	3,579	(7,159)	(10,738)

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

The adjusted result for 2022/23 is a deficit of \$7.159 million which is primarily a result of:

- The Federal Government's decision to bring forward approximately 75 per cent 2022/23 financial grants to the 2021/22 financial year (\$8.8 million reduction in the *2022/23 Budget*).

It should be noted that there has been one change to the 2022/23 Budget since it was advertised in May, with an additional \$3.273 million in Victoria Grants Commission allocations brought forward to the 2021/22 financial year.

Property Revaluations and the Rate Rise

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

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

Average rates in 2022/23 will increase by 1.75 per cent line with the rate cap set by the Victorian Government under the *Fair Go Rates System*. It is important for residents to understand these two matters are quite independent of each other. The rate cap is applied to the total rates that Council can raise and not to individual properties. A resident's rate bill may vary by more or less than the rate cap due to the relative property valuation, the type of property it is and also the waste charge.

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

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

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

1. Rates and Charges

Total revenue from rates and charges is projected to be \$48.108 million, which incorporates an average rate increase of 1.75 per cent. This is in line with the *Fair Go Rates System* (FGRS) which caps rates increases by Victorian councils to the forecast movement in the Consumer Price Index (CPI) of 1.75 per cent. 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 \$2.869 million to \$633.652 million during 2022/23. Working capital is an indicator of Council's ability to meet its financial obligations as and when they fall due (being current assets as a percentage of current liabilities). The four years of the Budget are over 100 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 2022/23 year is a surplus of \$2.869 million, which is a decrease of \$12.849 million from 2021/22. This is mainly due to:

- Lower operating grants (\$16.211 million), which is a result of the Federal Government's decision to bring forward \$8.8 million in Victoria Grants Commission payments to the 2021/22 financial year and the receipt of grant funding for storm events which occurred in 2021/22.
- Lower capital grants (\$2.071 million) which are project-based and can vary greatly year-on-year.
- Lower expenditure on materials and services (\$3.479 million) due to storm related expenditure in 2021/22.

4. Financial Sustainability

This Budget has been prepared for the four-year period ending 30 June 2026. The Budget is in turn set within the Financial Plan to assist Council to adopt a budget within a longer-term financial framework.

The key objective of the Financial Plan is financial sustainability in the medium to long-term, while still achieving 37 out of 40 objectives in the *Local Government Better Practice Guide*.

The adjusted underlying result, which is a measure of financial sustainability, shows a surplus over the term of the Budget, with the exception of the 2022/23 year due to the timing of the payment of \$8.8 million being brought forward to 2021/22.

5. Cash and Investments

Cash and investments are expected to decrease by \$9.759 million during the year to \$27.550 million as at 30 June 2023. It is important to note the forecast cash balance at 30 June 2022 includes \$8.174 million held for completion of capital works carried forward into 2022/23.

6. Capital Works

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

- \$9.770 million in grants and contributions;
- \$4 million in borrowings; and
- \$17.697 million in Council cash.

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

Budget Influences (internal and external)

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

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

- Superannuation – Compulsory employer contributions for superannuation will increase to 10.5 per cent in July 2022 from the 2022/23 year onwards. Further increases which have been legislated (up to 12 per cent in 1 July 2026 and onwards) are also included in forward-look budgets.
- Enterprise Agreement (EA) – At the time of writing this Budget, the 2019 Enterprise Agreement is due to expire on 30 June 2022. Any changes to employment conditions or annual salary increases are as yet unknown.
- Rate Capping – The Victorian State Government continues with a cap on rate increases. The cap for 2022/23 has been set at 1.75 per cent.
- 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.
- Coronavirus (COVID-19) – COVID-19 has presented a fast-evolving significant challenge to businesses, households, and the economy worldwide. Council has acted in the interest of keeping our community, residents and workforce safe. Ongoing impacts to Council's revenue for Coal Creek and Local Laws fines are expected to continue in 2022/23.
- Fees and Charges – Fees for hall hire for rebated users of the Memorial Hall in Leongatha have been halved to encourage community use.
- Financial Assistance Grants – The largest source of government funding to Council is through the

annual Victorian Local Government Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grant.

- Capital Grant Funding – Capital grant opportunities arise continually throughout the year and may vary substantially year-on-year.
- Cost shifting – this occurs where Local Government provides a service to the community on behalf of the State and/or Federal Government. Over time, the funds received by Local Governments do not increase in line with real cost increases, such as school crossing or planning services, resulting in a further reliance on rate revenue to meet service delivery expectations.
- Supplementary Rates – Supplementary rates are additional rates received after the budget is adopted each year, for the part of the year when a property further increases in value (e.g. due to improvements made or change in land class) or new residents become assessable. Importantly, supplementary rates 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

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

Conclusion

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

Link to the Integrated Planning and Reporting Framework



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

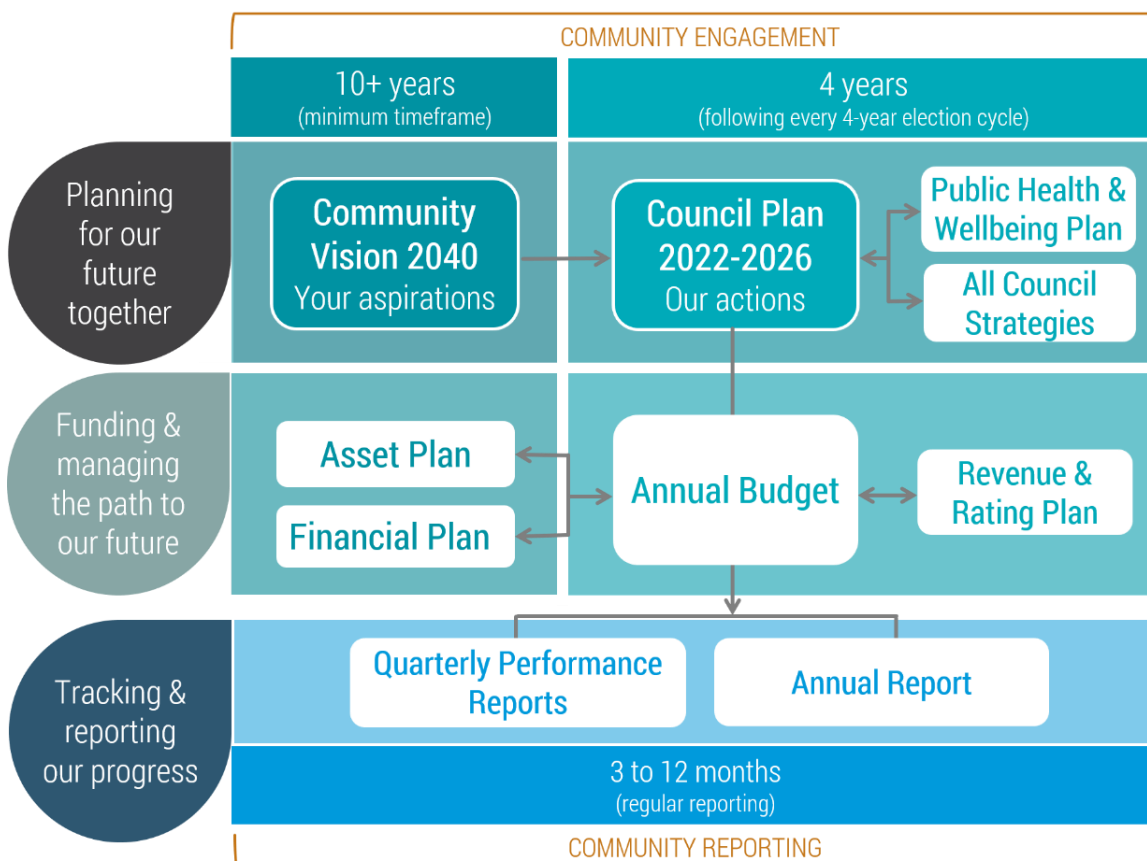
This section outlines the Department services, the budgets that resource them and their linkages to the Council Plan strategic objectives.

1.1.1 Legislative planning and accountability framework

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

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

Figure 1. Council’s Strategic Planning & Reporting Framework



1.1.2 Key Planning Considerations

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

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



Council's Road Crew

1.2 Our Council Vision

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:

1. Connecting our People and Places

2. Economy and Industry

3. Healthy and Engaged Communities

4. Leading and Integrity

5. Protecting and Enhancing our Environment

6. 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.</p> <p>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>

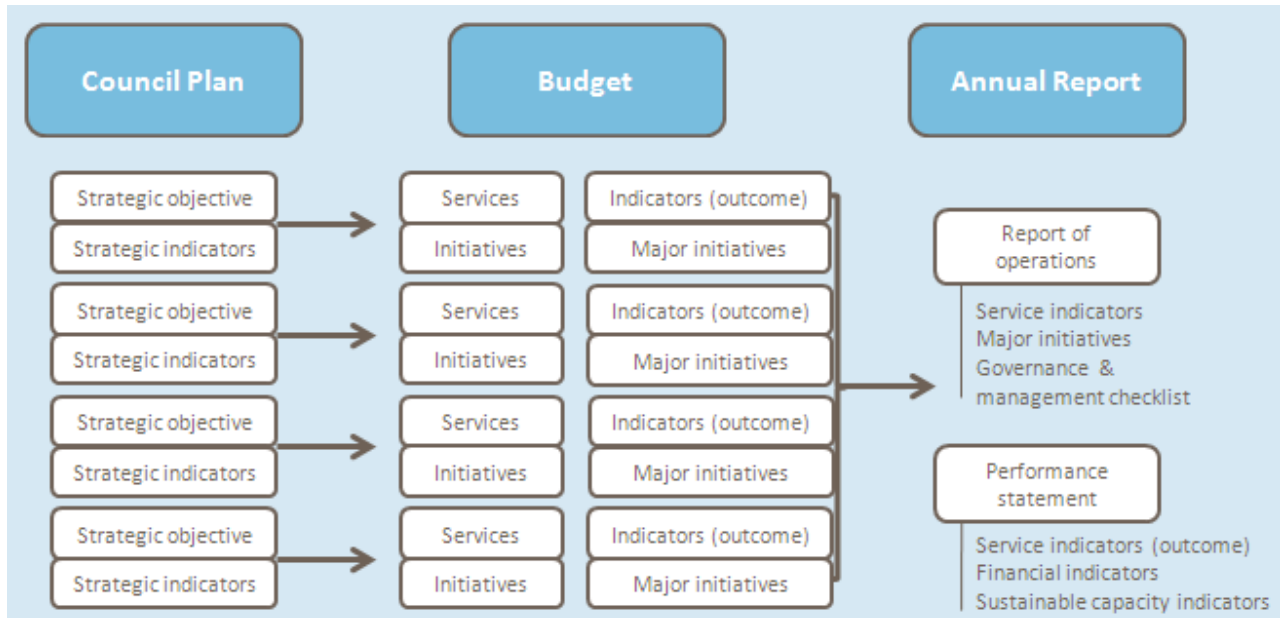
Strategic Objective	Statement
Protecting and Enhancing our Environment	<p>Agriculture, bushland, residential and tourism can thrive side by side. South Gippslanders will leave a legacy of a healthier integrated environment for future generations.</p> <p>Council will proactively work with landholders 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 Performance Indicators

2



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



Source: Department of Jobs, Precincts and Regions

2.1 Strategic Objective - 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		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 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	2,712	3,165	3,495
		Exp	(9,247)	(11,657)	(11,029)
		Surplus / (deficit)	(6,535)	(8,492)	(7,534)
Infrastructure Delivery	The Infrastructure Delivery Department delivers Council's civil and building capital works program, building maintenance programs, and community infrastructure works. This includes the delivery of associated services such as civil design, building maintenance, and oversight of engineering for developments in accordance with the service levels for development referrals.	Inc	1,044	147	130
		Exp	(3,528)	(3,611)	(3,837)
		Surplus / (deficit)	(2,484)	(3,464)	(3,707)
Infrastructure Maintenance	The Infrastructure Maintenance Department provides a safe and trafficable road network by maintaining Council's roads and associated road infrastructure asset network as per Council's relevant Asset Management Plans and adopted Road Management Plan. The network of assets includes unsealed and sealed roads, drainage, stormwater, bridges, culverts, footpaths, gabion, and rock-wall formations. The department delivers part of the Capital Works Program, including the Fleet and Plant Replacement Program. 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	1,121	1,226	771
		Exp	(8,549)	(10,062)	(10,340)
		Surplus / (deficit)	(7,428)	(8,836)	(9,569)

How we Measure our Success

Indicator	Target or desired trend	Level of influence
Percentage of sealed road rehabilitation program delivered	Maintain or Increase	Moderate
Percentage of reseal program delivered	Maintain or Increase	Moderate
Percentage of footpath extension program delivered	Maintain or Increase	Moderate
Percentage of sealed local roads maintained to condition standards that are below the renewal intervention level set by Council and therefore do not require renewal	Maintain or Increase	Moderate
<i>[Number of kilometres of sealed local roads below the renewal intervention level set by Council/Number of kilometres of sealed local roads]</i>	<i>*LGPRF Indicator</i>	

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

2022/23 Major Initiatives

Initiative	Council's Role
<p>The sustainability and improvement of Council's infrastructure will be measured by the percentage of completed capital works projects due for delivery in the current financial year, excluding grant funding reliant projects with funding pending.</p> <p>Below is a list of some of the significant projects:</p> <ul style="list-style-type: none"> • Falls Road, Fish Creek Rural Road Rehabilitation • Footpath Renewal and Extension Program • Great Southern Rail Trail Extension - Leongatha to Nyora and Welshpool to Hedley • New Footpath Sweeper for Town CBD Cleaning • Simons Lane, Leongatha Upgrade • Road Reseal Program <p>Target: 70 per cent or greater completion each year</p>	Deliver
<p>Advocate to the relevant level of Government for connectivity improvements within the Shire, including telecommunications and transport.</p>	Advocate
<p>Implement Council's Blueprint for Community and Economic Infrastructure Strategy process to prioritise and schedule asset and capital works and development.</p>	Deliver

Initiative	Council's Role
Review the unfunded project list in the Paths and Trails Strategy for inclusion in future Capital Works Program, with a focus on connecting small towns where population growth is occurring.	Deliver
Improve the conditions of gravel roads through extending the Re-sheet Program. <i>[An additional 20 kilometres re-sheeting on top of the existing program]</i>	Deliver
Improve maintenance, visual aesthetics and safety of our urban activity areas with a new, versatile Street Sweeping service that will regularly clean footpaths in the shopping precincts across the Shire.	Deliver
Invest \$100,000 in the detailed design work for sealing priority gravel roads (a minimum of two kilometres per annum).	Deliver
Undertake a feasibility study for future pedestrian and bike paths in Venus Bay and Sandy Point.	Deliver

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

Service Performance Outcome Indicators

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

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		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Economy and Community Management	The Economic and Community Management provides services including:	Inc	-	-	-
		Exp	(341)	(336)	(346)
		Surplus/ (deficit)	(341)	(336)	(346)
	<ul style="list-style-type: none"> - Economic Development - Arts, Culture and Visitor Economy - Community Strengthening 				
Economy, Community and Investment	The Economy, Community and Investment Department provides of 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.	Inc	1,838	2,100	305
		Exp	(5,094)	(6,539)	(4,003)
		Surplus/ (deficit)	(3,256)	(4,439)	(3,698)
	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.				

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

2022/23 Major Initiatives

Initiative	Council's Role
Facilitate an annual round table for key stakeholders to bring together business, education and government to understand and support local priorities and opportunities.	Advocate Partner
Contribute to Destination Gippsland's event acquisition fund to attract and deliver events to South Gippsland.	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 to encourage tourism and visitation across the Shire.	Deliver
Implement the annual actions of the Arts, Culture and Creative Industries Strategy.	Deliver
Develop and implement the Great Southern Rail Trail Management Plan, including a visitation and marketing plan.	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		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 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	2,154	2,193	1,836
		Exp	(4,106)	(4,222)	(3,561)
		Surplus/ (deficit)	(1,952)	(2,029)	(1,725)

How we Measure our Success

Indicator	Target or desired trend	Level of influence
Community satisfaction with Aquatic Facilities <i>[Number of visits to aquatic facilities per head of municipal population]</i>	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 or Increase	Low
Active library borrowers in municipality <i>[Percentage of the municipal population that are active library borrowers (in the last three financial years)]</i>	Maintain or Increase	Low
Infant enrolments in the Maternal and Child Health (MCH) service <i>[Percentage of infants enrolled in the MCH service]</i>	Equal to or above 95%	Low
Participation in the Maternal and Child Health (MCH) service <i>[Percentage of children enrolled who participate in the MCH service]</i>	Equal to or above 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>	Equal to or above 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>	Equal to or above 95%	Low
Successful animal management prosecutions <i>[Percentage of successful animal management prosecutions]</i>	Maintain	Low

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

2022/23 Major Initiatives

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

Initiative	Council's Role
<p>The sustainability and improvement of Council's infrastructure will be measured by the percentage of completed capital works projects due for delivery in the current financial year, excluding grant funding reliant projects with funding pending. Below is a list of some of the significant projects:</p> <ul style="list-style-type: none"> • Korumburra Hub • Meeniyan Hub Renewal (Community room and conveniences) • Leongatha Early Learning Centre • Korumburra Streetscape • Korumburra & Leongatha Station Site Redevelopment • Venus Bay Tourism Precinct Upgrade • Korumburra Recreation Centre Toilet Refurbishment • Mirboo North Transfer Station Renewal • Venus Bay Skate Park <p>Target: 70 per cent or greater completion each year</p>	Deliver

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

Service Performance Outcome Indicators

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

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

2.4 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		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 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	176	-	-
		Exp	(686)	(644)	(606)
		Surplus/ (deficit)	(510)	(644)	(606)
	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. - Innovation and Technology. - Governance Services. - Library Board representation.	Inc	-	-	-
		Exp	(1,839)	(1,920)	(1,941)
		Surplus/ (deficit)	(1,839)	(1,920)	(1,941)

Service area	Description of services provided		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 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	493	356	221
		Exp	(4,032)	(3,201)	(2,955)
		Surplus/ (deficit)	(3,539)	(2,845)	(2,734)
Digital and Technology	The Innovation and Technology Department work across all areas of Council to provide cost-effective technology and services. It aims to deliver the best quality services to the Community and provide contemporary tools for staff to operate efficiently. The team consists of Information systems, Information Management, and Innovation.	Inc	-	-	-
		Exp	(3,202)	(2,994)	(3,462)
		Surplus/ (deficit)	(3,202)	(2,994)	(3,462)
People and Culture	The People & Culture Department strive for a safe, healthy and high performing workplace, in which our people can grow both personally and professionally. It manages recruitment, workplace relations and industrial relations, gender equity & diversity and inclusion, organisational learning & development, occupational health, safety & wellbeing, human resources & performance management, workers compensation and return to work management and payroll.	Inc	1,555	834	208
		Exp	(1,908)	(1,839)	(1,927)
		Surplus/ (deficit)	(353)	(1,005)	(1,719)
Governance	The Governance Department delivers services from the Governance team to the community, Councillors and staff. It provides support for Council meetings, briefings and hearings, policy compliance, corporate planning, monitoring and reporting, including development of the Community Vision, Council Plan and Annual Report. It leads policy review and provides governance reform support, including requirements of the Local Government Act 2020.	Inc	1	46	46
		Exp	(1,100)	(1,865)	(1,119)
		Surplus/ (deficit)	(1,099)	(1,819)	(1,073)
Customer Information and Advocacy	The Customer Information and Advocacy Department services to the community include phone-based customer service, website maintenance, social media, front-desk customer service, media liaison, coordination of Council Noticeboard and the Mayors' Message, advocacy materials to support Council's key projects, maintenance of the online Community Directory, production and distribution of the e-newsletter In The Know, Australia Day Awards and ceremonies.	Inc	21	30	-
		Exp	(1,065)	(1,283)	(1,240)
		Surplus/ (deficit)	(1,044)	(1,253)	(1,240)

How we Measure our Success

Indicator	Target or desired trend	Level of influence
The number of participants actively engaged in the Community Leadership Program	Participants enrolled in the Program	Moderate
Financial viability of Council having regard to the Victorian Auditor General's Office (VAGO) financial sustainability indicators	Within desirable limits	High
Number of opportunities provided and people reached via community engagement practices	Increase/quality improvement	High
Community satisfaction with Council decisions <i>[Community satisfaction rating out of 100 with how Council has performed]</i>	Increase <i>*LGPRF Indicator</i>	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 <i>*LGPRF Indicator</i>	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 <i>*LGPRF Indicator</i>	High
Councillor attendance at Council meetings <i>[Percentage of attendance at ordinary and special Council meetings by Councillors]</i>	Equal to or above 90% <i>*LGPRF Indicator</i>	High

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

2022/23 Major Initiatives

Initiative	Council's Role
Develop and implement the Advocacy Strategy including Council's Priority Projects.	Deliver Advocate
Lead an outwardly focused, innovative and financially sustainable organisation that delivers maximum community benefit by conducting Service Reviews of individual services.	Deliver
Demonstrate good governance, integrity and accountability through decision making that is ethical, informed and inclusive, incorporating a review of Council's Governance Rules and Audit and Risk Committee Charter.	Deliver
Implement Council's Customer First Project to enhance customer experience through the transformation of our services to ensure they are easy to access and provide user-friendly experiences.	Deliver
Continue to invest in, and deliver, Community Leadership Programs to strengthen community expertise and volunteering. <ul style="list-style-type: none"> Community Leadership Program funding will provide resources to support the two skills-based programs of the Community Leadership Program and the Community Leadership Network each year. 	Deliver

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

Service Performance Outcome Indicators

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

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

2.5 Strategic Objective 5 – Protecting and Enhancing our Environment

Our Priorities

- Lead by example, developing internal practices and policies to reduce our carbon footprint as an organisation and encouraging innovative industries.
- Use our Strategic Planning mechanisms to prioritise protecting and enhancing our natural environment.
- Advocate, plan and encourage the protection of our natural landscapes and coastline.
- Plan and implement bio-link corridors to increase the percentage of tree cover and habitat in our Shire, and support our community including landowners to partner with us in implementing bio-links.
- Educate and empower our communities to reduce and control weeds and pests.
- Build resilience in our community and organisation to mitigate risk and damage caused by extreme weather events.
- 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		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Sustainable Infrastructure Management	The Sustainable Infrastructure Management provides services including:	Inc	-	-	-
		Exp	(369)	(363)	(374)
		Surplus/ (deficit)	(369)	(363)	(374)
	<ul style="list-style-type: none"> - Infrastructure Planning - Infrastructure Delivery - Infrastructure Maintenance - Open Space and Environment 				
Open Space and Environment	The Open Space & Environment Department manages recreational and public areas in the form of open space, natural and foreshore bush reserves, and parks and gardens. It includes grass mowing, garden maintenance and planting, urban / rural tree maintenance, public amenities and BBQ cleaning, playground replacement, landscape structure maintenance, rural roadside vegetation maintenance, urban fire hazard slashing, Great Southern Rail Trail (GSRT) maintenance, and control of roadside weeds to improve biodiversity outcomes.	Inc	187	118	119
		Exp	(5,318)	(5,413)	(5,744)
		Surplus/ (deficit)	(5,131)	(5,295)	(5,625)

How we Measure our Success

Indicator	Target or desired trend	Level of influence
The number of planted trees to offset trees removed by Council	Trees Planted	Moderate
Number of partnered revegetation activities with LandCare each year	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 *LGPRF Indicator	Moderate

* LGPRF Indicator: Local Government Performance Reporting Framework by Councils

2022/23 Major Initiatives

Initiative	Council's Role
Partner with land managers, farmers and LandCare to develop and implement weed and pest mitigation programs.	Partner
Establish a 'Greenhouse Alliance for Greenhouse Action' with the Gippsland councils to create a shared vision, partner on the development and delivery of projects which will mitigate greenhouse gas emissions and adapt communities to a changing climate.	Deliver Partner
Commence the development of the Waste Management Plan, including investigation of 'Food Organics, Green Organics' (FOGO).	Deliver
Develop an Integrated Water Management (IWM) Plan for South Gippsland.	Deliver
Develop a Tree Replacement Plan for trees removed by Council. <i>[Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill]</i>	Deliver
Support community led sustainability initiatives including off-grid technologies and totally renewable communities.	Support
Advocate for improved pest management and control including feral animals within the Shire.	Advocate
Continue to deliver South Gippsland indigenous native vegetation planting program and explore partnership opportunities to expand the Program.	Deliver

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

Service Performance Outcome Indicators

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

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

2.6 Strategic Objective 6 – Sustainable Growth

Our Priorities

- Manage urban growth within defined town boundaries to deliver fit-for-purpose infrastructure in partnership with other agencies that share this responsibility.
- Protect the character of our communities, including our built, natural and cultural heritage.
- Celebrate our 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		2020/21 Actual \$'000	2021/22 Forecast \$'000	2022/23 Budget \$'000
Planning and Building	<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>Building Services 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	1,419	1,875	2,465
		Exp	(2,152)	(2,569)	(2,809)
		Surplus/ (deficit)	(733)	(694)	(344)

How we Measure our Success

Indicator	Target or desired trend	Level of influence
Number of planning applications decided within required time frame <i>[Percentage of planning application decisions made within 10 days and regular planning application decisions made within 60 days]</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
Time taken to decide planning applications <i>[Median number of days between receipt of a planning application and a decision on the application]</i>	Decrease	Moderate

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

2022/23 Major Initiatives

Initiative	Council's Role
Complete actions from the Social and Affordable Housing Strategy to increase State and Federal Government support to service agencies.	Deliver Partner Advocate
Review Short Stay Accommodation management and consider future options.	Deliver
Complete a review of Shire-wide industrial land supply.	Deliver
Commence the preparation of a development plan (including developer contributions) for the South Western precinct of Nyora, as part of the Nyora Development Strategy.	Deliver Partner
Prepare a Coastal Strategy to inform any future Planning Scheme provisions that will seek to guide sustainable land use and development in South Gippsland Shire's coastal townships and communities.	Deliver
Implement actions from the Industrial Land Supply Study.	Deliver
Undertake a comprehensive review of South Gippsland Shire Planning Scheme to assess whether the Scheme's provisions, such as local planning policies, zones, overlays and schedules have been effective and efficient in achieving the objectives and strategies of the Planning Scheme and aligns with the Council Plan. Consider if additional measures including enforceable environment, and design and development overlays are required for future use and amenity by October 2023.	Deliver

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

Service Performance Outcome Indicators

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

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

2.7 Service Performance Indicator Description

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

Service	Indicator	Performance Measure	Computation
Governance	Satisfaction	Satisfaction with Council decisions. (Community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)	Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community
Statutory planning	Decision making	Council planning decisions upheld at VCAT. (Percentage of planning application decisions subject to review by VCAT and that were not set aside)	[Number of VCAT decisions that did not set aside Council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100
Roads	Satisfaction	Satisfaction with sealed local roads. (Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)	Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads.
Libraries	Participation	Active library borrowers. (Percentage of the population that are active library borrowers)	[The sum of the number of active library borrowers in the last 3 financial years / The sum of the population in the last 3 financial years] x100
Waste collection	Waste diversion	Kerbside collection waste diverted from landfill. (Percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)	[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100
Aquatic Facilities	Utilisation	Utilisation of aquatic facilities. (Number of visits to aquatic facilities per head of population)	Number of visits to aquatic facilities / Population
Animal Management	Health and safety	Animal management prosecutions. (Percentage of animal management prosecutions which are successful)	Number of successful animal management prosecutions / Total number of animal management prosecutions
Food safety	Health and safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Maternal and Child Health	Participation	Participation in the MCH service. (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
	Participation	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	(20,810)	(25,206)	4,396
Economy and Industry	(4,044)	(4,349)	305
Healthy Communities	(1,725)	(3,561)	1,836
Protecting and Enhancing our Environment	(5,999)	(6,118)	119
Sustainable Growth	(344)	(2,809)	2,465
Leading with Integrity	(12,775)	(13,250)	475
Total	(45,697)	(55,293)	9,596
Expenses added in:			
Depreciation	12,871		
Finance costs	73		
Insurances	1,028		
Others	112		
Surplus/(Deficit) before funding sources	(59,781)		
Funding sources added in:			
Rates and charges revenue	43,978		
Waste charge revenue	4,123		
Profit (Loss) on sale of assets	269		
Capital Grants	10,553		
Operating			
Grants	2,228		
Others	1,499		
Total funding sources	65,923		
Operating surplus/(deficit) for the year	2,869		

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 2022/23 has been supplemented with projections to 2025/26. This section includes the following financial statements prepared in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

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

Comprehensive Income Statement

For the four years ending 30 June 2026

	NOTES	Forecast	Budget	Projections		
		Actual 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Income						
Rates and charges	4.1.1	46,727	48,108	49,808	51,649	53,480
Statutory fees and fines	4.1.2	1,144	1,138	1,153	1,157	1,220
User fees	4.1.3	4,653	4,025	4,109	4,203	4,308
Grants - Operating	4.1.4	19,900	3,689	12,627	12,935	13,163
Grants - Capital	4.1.4	12,624	10,553	9,521	3,063	3,503
Contributions - monetary	4.1.5	997	1,438	875	1,343	888
Contributions - non-monetary	4.1.5	903	422	431	441	452
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		456	763	(278)	(9)	0
Other income	4.1.6	1,167	1,185	1,212	1,232	1,256
Total income		88,570	71,320	79,458	76,013	78,270
Expenses						
Employee costs	4.1.7	30,258	28,544	29,065	30,059	30,988
Materials and services	4.1.8	27,248	23,769	22,866	23,888	23,801
Depreciation	4.1.9	11,752	12,817	11,878	11,707	11,563
Amortisation - intangible assets	4.1.10	240	54	-	-	-
Amortisation - right of use assets	4.1.11	86	-	-	-	-
Borrowing costs		35	73	92	139	172
Other expenses	4.1.12	3,233	3,195	3,207	3,281	3,363
Total expenses		72,852	68,451	67,109	69,075	69,886
Surplus/(deficit) for the year		15,718	2,869	12,349	6,938	8,383
Total other comprehensive income		-	-	-	-	-
Total comprehensive result		15,718	2,869	12,349	6,938	8,383

Balance Sheet

For the four years ending 30 June 2026

		Forecast	Budget	Projections			
		Actual					
		2021/22	2022/23	2023/24	2024/25	2025/26	
		\$'000	\$'000	\$'000	\$'000	\$'000	
Assets							
Current assets							
		Cash and cash equivalents	20,309	10,550	7,473	4,078	6,423
		Trade and other receivables	5,963	5,265	6,197	5,688	5,707
		Other financial assets	17,000	17,000	11,000	11,000	11,000
		Inventories	210	210	210	210	210
		Non-current assets classified as held for sale	1,691	1,691	1,691	1,691	1,691
		Other assets	240	240	240	240	240
	4.2.1	Total current assets	45,413	34,956	26,811	22,907	25,271
Non-current assets							
		Property, infrastructure, plant & equipment	613,967	630,015	650,729	665,161	669,479
		Investment property	615	615	615	615	615
		Intangible assets	54	-	-	-	-
	4.2.1	Total non-current assets	614,636	630,630	651,344	665,776	670,094
		Total assets	660,049	665,586	678,155	688,683	695,365
Liabilities							
Current liabilities							
		Trade and other payables	4,160	5,649	5,490	5,509	5,481
		Trust funds and deposits	1,527	1,527	1,527	1,527	1,527
		Unearned income/revenue	4,951	3,000	3,000	3,000	3,000
		Provisions	6,534	6,534	6,534	6,534	6,534
	4.2.3	Interest-bearing liabilities	713	1,049	1,202	1,672	1,691
		Total current liabilities	17,885	17,759	17,752	18,242	18,233
Non-current liabilities							
		Provisions	4,728	4,728	4,728	4,728	4,728
	4.2.3	Interest-bearing liabilities	6,653	9,447	9,674	12,774	11,082
		Total non-current liabilities	11,381	14,175	14,402	17,502	15,810
	4.2.2	Total liabilities	29,266	31,934	32,154	35,744	34,043
		Net assets	630,782	633,652	646,001	652,939	661,322
Equity							
	4.3.1	Accumulated surplus	258,629	260,925	272,839	279,417	287,323
		Reserves	372,153	372,727	373,161	373,522	373,999
		Total equity	630,782	633,652	646,001	652,939	661,322

Statement of Changes in Equity

For the four years ending 30 June 2026

		Total	Accumulated Surplus	Revaluation Reserve	Other Reserves
	NOTES	\$'000	\$'000	\$'000	\$'000
2022 Forecast Actual					
Balance at beginning of the financial year		615,064	243,339	371,182	543
Surplus/(deficit) for the year		15,718	15,718	-	-
Transfers to other reserves		-	(2,059)	-	2,059
Transfers from other reserves		-	1,631	-	(1,631)
Balance at end of the financial year		630,782	258,629	371,182	971
2023 Budget					
Balance at beginning of the financial year		630,782	258,629	371,182	971
Surplus/(deficit) for the year		2,869	2,869	-	-
Transfers to other reserves	4.3.1	-	(1,531)	-	1,531
Transfers from other reserves	4.3.1	-	957	-	(957)
Balance at end of the financial year	4.3.2	633,652	260,925	371,182	1,545
2024					
Balance at beginning of the financial year		633,652	260,925	371,182	1,545
Surplus/(deficit) for the year		12,349	12,349	-	-
Transfers to other reserves		-	(975)	-	975
Transfers from other reserves		-	541	-	(541)
Balance at end of the financial year		646,001	272,840	371,182	1,979
2025					
Balance at beginning of the financial year		646,001	272,840	371,182	1,979
Surplus/(deficit) for the year		6,938	6,938	-	-
Transfers to other reserves		-	(1,206)	-	1,206
Transfers from other reserves		-	845	-	(845)
Balance at end of the financial year		652,939	279,417	371,182	2,340
2026					
Balance at beginning of the financial year		652,939	279,417	371,182	2,340
Surplus/(deficit) for the year		8,383	8,383	-	-
Transfers to other reserves		-	(993)	-	993
Transfers from other reserves		-	516	-	(516)
Balance at end of the financial year		661,322	287,323	371,182	2,817

Statement of Cash Flows

For the four years ending 30 June 2026

	Notes	Forecast				
			Budget	Projections		
		Actual 2021/22 \$'000	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities						
Rates and charges		46,500	47,061	49,335	51,456	53,241
Statutory fees and fines		1,143	1,117	1,148	1,159	1,218
User fees		4,649	3,953	4,090	4,208	4,309
Grants - operating		19,882	3,623	11,916	12,948	13,171
Grants - capital		12,612	10,364	9,569	3,577	3,476
Contributions - monetary		997	1,438	875	1,343	888
Interest received		150	150	160	165	170
Other receipts		1,200	1,176	1,279	1,234	1,325
Employee costs		(29,652)	(27,778)	(29,076)	(30,060)	(30,961)
Materials and services		(26,702)	(23,132)	(23,009)	(23,865)	(23,858)
Other payments		(3,168)	(3,109)	(3,213)	(3,285)	(3,362)
Net cash provided by/(used in) operating activities	4.4.1	27,610	14,864	23,076	18,881	19,617
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(37,934)	(31,467)	(33,899)	(26,356)	(16,157)
Proceeds from sale of property, infrastructure, plant and equipment		947	3,787	1,460	649	729
Proceeds from sale of investments		15,279	-	6,000	-	-
Net cash provided by/ (used in) investing activities	4.4.2	(21,708)	(27,680)	(26,440)	(25,707)	(15,428)
Cash flows from financing activities						
Finance costs		(35)	(73)	(92)	(139)	(172)
Proceeds from borrowings		4,500	4,000	1,500	5,000	-
Repayment of borrowings		(532)	(870)	(1,121)	(1,429)	(1,673)
Repayment of lease liabilities		(94)	-	-	-	-
Net cash provided by/(used in) financing activities	4.4.3	3,839	3,058	287	3,432	(1,844)
Net increase/(decrease) in cash & cash equivalents		9,742	(9,758)	(3,077)	(3,395)	2,345
Cash and cash equivalents at the beginning of the financial year		10,567	20,309	10,550	7,473	4,078
Cash and cash equivalents at the end of the financial year		20,309	10,550	7,473	4,078	6,423

Statement of Capital Works

For the four years ending 30 June 2026

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

Statement of Human Resources

For the four years ending 30 June 2026

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

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

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

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

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

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

**Summary of Planned Human Resources Expenditure
For the four years ended 30 June 2026**

These totals include capitalised employee costs.

Amounts have been summarised where disclosures may breach privacy.

	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Performance & Innovation				
Permanent - Full time	6,259	6,449	6,653	6,865
Female	3,873	3,988	4,114	4,246
Male	2,386	2,460	2,538	2619.5
Permanent - Part time	251	258	285	275
Female	136	140	162	149
Male	115	119	123	127
Total Performance & Innovation	6,510	6,707	6,937	7,141
Economy & Community				
Permanent - Full time	6,136	6,321	6,520	6,728
Female	4,124	4,250	4,383	4,523
Male	2,012	2,071	2,137	2,205
Permanent - Part time	1,449	1,493	1,540	1,589
Female	1,314	1,353	1,396	1,441
Male	136	140	144	149
Total Economy & Community	7,585	7,814	8,060	8,317
Chief Executive Office				
Permanent - Full time	475	489	505	521
Female	475	489	505	521
Total Chief Executive Office	475	489	505	521
Sustainable Infrastructure				
Permanent - Full time	11,759	12,127	12,601	13,000
Female	2,058	2,119	2,186	2,255
Male	9,701	10,008	10,415	10,745
Permanent - Part time	600	618	638	658
Female	281	290	299	309
Male	319	329	339	349
Total Sustainable Infrastructure	12,359	12,745	13,239	13,658
Casuals, temporary and other expenditure	936	621	617	637
Other employee related expenditure	678	689	702	714
Capitalised labour costs	1,376	1,423	1,469	1,515
Total staff expenditure	29,920	30,488	31,528	32,503

	2022/23 FTE	2023/24 FTE	2024/25 FTE	2025/26 FTE
Performance & Innovation				
Permanent - Full time	52.7	52.7	52.7	52.7
Female	32.7	32.7	32.7	32.7
Male	20.0	20.0	20.0	20.0
Permanent - Part time	2.5	2.5	2.7	2.5
Female	1.5	1.5	1.7	1.5
Male	1.0	1.0	1.0	1.0
Total Performance & Innovation	55.2	55.2	55.4	55.2
Economy & Community				
Permanent - Full time	50.8	50.8	50.8	50.8
Female	34.8	34.8	34.8	34.8
Male	16.0	16.0	16.0	16.0
Permanent - Part time	13.7	13.7	13.7	13.7
Female	12.1	12.1	12.1	12.1
Male	1.6	1.6	1.6	1.6
Total Economy & Community	64.5	64.5	64.5	64.5
Chief Executive Office				
Permanent - Full time	2.0	2.0	2.0	2.0
Female	2.0	2.0	2.0	2.0
Total Chief Executive Office	2.0	2.0	2.0	2.0
Sustainable Infrastructure				
Permanent - Full time	116.9	116.9	117.9	117.9
Female	19.2	19.2	19.2	19.2
Male	97.8	97.8	98.8	98.8
Permanent - Part time	6.8	6.8	6.8	6.8
Female	3.1	3.1	3.1	3.1
Male	3.7	3.7	3.7	3.7
Total Sustainable Infrastructure	123.7	123.7	124.7	124.7
Casuals and temporary staff	8.9	5.6	5.4	5.4
Capitalised labour	14.1	14.1	14.1	14.1
Total staff numbers	268.3	265.0	266.0	265.8

Notes to the Financial Statements

4



4. Notes to the financial statements

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

As per the *Local Government Act 2020*, Council is required to have a Revenue and Rating Plan which is a four year plan for how Council will generate income to deliver the Council Plan, program and services and capital works commitments over a four-year period. This is required to be in place after a general election, which was held in October 2021. As such, this Plan is also being considered by Council for endorsement alongside the Budget.

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The *Fair Go Rates System* (FGRS) sets out the maximum amount councils may increase rates in a year. For 2022/23 the FGRS cap has been set at 1.75%. The cap applies to both general rates and municipal charges and is calculated on the basis of council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 1.75% in line with the rate cap.

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

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

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

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

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

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

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

Type or class of land	2021/22	2022/23	Change	
	\$'000	\$'000	\$'000	%
General / Residential	26,627	27,603	976	3.67%
Industrial	1,207	1,041	-166	-13.75%
Commercial	1,356	1,278	-78	-5.75%
Farm	10,952	11,016	64	0.58%
Vacant Rural	114	117	3	2.63%
Vacant other	1,953	2,243	290	14.85%
Cultural and recreational	19	17	-2	-10.53%
Total amount to be raised by general rates	42,228	43,315	1,087	2.57%

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

Type or class of land	2021/22	2022/23	Change	
	Number	Number	Number	%
General / Residential	14,323	14,508	185	1.29%
Industrial	368	370	2	0.54%
Commercial	650	644	-6	-0.92%
Farm	3,263	3,255	-8	-0.25%
Vacant Rural	196	195	-1	-0.51%
Vacant other	1,325	1,275	-50	-3.77%
Cultural and recreational	22	22	-	0.00%
Total number of assessments	20,147	20,269	122	0.61%

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

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

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

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

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

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

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

4.1.1(i) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year. The increases for the 2022/23 budget reflect the increased costs of providing the service. The total cost of providing waste services is fully passed on to the users of the service. A review during the year showed that the charge for Green Waste was insufficient to cover the costs and has been increased accordingly. During the budget year, all waste contracts will be renewed and this could have a major impact of the fees from 23/24 onward.

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

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

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

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

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

4.1.1(l) Fair Go Rates System Compliance

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

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

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

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

- The making of supplementary valuations
- The variation of returned levels of value (e.g. valuation appeals)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa.

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

4.1.2 Statutory fees and fines

	Forecast	Budget	Change	
	Actual 2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Property and Revenue	40	43	3	7.50%
Council Business Operations	46	46	-	0.00%
Statutory Planning	600	620	20	3.33%
Strategic Planning	-	39	39	100.00%
Building & Planning Compliance	196	191	-5	-2.55%
Environmental Health	4	3	-1	-25.00%
Local Laws	181	117	-64	-35.36%
Design Services	77	79	2	2.60%
Total statutory fees and fines	1,144	1,138	-6	-0.52%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation and include planning and building applications, some engineering permits, animal registrations and parking infringements. Increases in statutory fees are made in accordance with legislative requirements. Statutory fees and fines are budgeted to decrease by 0.52% or \$0.006M compared to 2021/22 Forecast. The statutory fees and fines decrease primarily relates to lower activity in relation to Local Laws enforcements. A detailed listing of Council's fees and charges is included as part of the 2022/23 Budget documents.

4.1.3 User fees

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

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

4.1.4 Grants

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

	Forecast	Budget	Change		
	Actual	2022/23			
	2021/22	2022/23	\$'000	%	
	\$'000	\$'000	\$'000	%	
Grants were received in respect of the following:					
Summary of grants					
Commonwealth funded grants	22,672	7,805	-	14,867	-66%
State funded grants	9,852	6,436	-	3,416	-35%
Total grants received	32,524	14,241	-	18,283	-56%
(a) Operating Grants					
Recurrent - Commonwealth Government					
Financial Assistance Grants	14,376	2,229	-	12,147	-84%
General home care	264	-	-	264	-100%
Immunisation	3	3	-	-	0%
Recurrent - State Government					
General home care	95	97	2	2%	
Senior Citizens	2	2	-	0%	
Early Years	18	18	-	0%	
Immunisation	9	9	-	0%	
Local Laws	9	9	-	0%	
Valuations	168	-	168	-100%	
Maternal and child health	522	534	12	2%	
Coal Creek - Strategic Partnerships Program	8	8	-	0%	
Childrens Crossings	68	65	-	3	-4%
Environmental Health	5	5	-	0%	
PreSchool Inclusion	84	86	2	2%	
Supported Playgroups	120	122	2	2%	
Total recurrent grants	15,751	3,187	-	12,564	-80%

Non-recurrent - Commonwealth Government					
Storm Events	106	-	-	106	-100%
Non-recurrent - State Government					
Property and Revenue	52	53		1	2%
Working for Victoria	626	-	-	626	-100%
Customer Information & Advocacy	30	-	-	30	-100%
Economic Development	350	-	-	350	-100%
Community Building	-	13	-	13	0%
Youth Development	279	252	-	27	-10%
Municipal Emergency Resourcing Program	317	-	-	317	-100%
Storm Event 9 June 2021	2,200	-	-	2,200	-100%
Unearned Grant Recognition		1,951		1,951	100%
Building & Planning Compliance	-	75		75	100%
Garbage and Recycling	64	-	-	64	-100%
Sustainability Services	5	-	-	5	-100%
Shared Path Investigation	15	15		-	0%
Boat Ramps	60	61		1	2%
Biodiversity	58	58		-	0%
Total non-recurrent grants	4,149	2,452	-	1,697	-41%
Total operating grants	19,900	5,639	-	14,261	-72%
(b) Capital Grants					
Recurrent - Commonwealth Government					
Roads to recovery	2,385	2,385		-	0%
Total recurrent grants	2,385	2,385		-	0%

4.1.4 Grants (continued)

	Forecast	Budget	Change	
	Actual	2022/23		
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Non-recurrent - Commonwealth Government				
Local Government Infrastructure Program (LGIP)	3,577	1,188	-	2,389 -67%
Leongatha Business Precinct Project - Bair Street	1,200	-	-	1,200 -100%
Federal Blackspot Program	761	-	-	761 -100%
Leongatha & Korumburra Rail Station Precincts	-	2,000	-	-
Non-recurrent - State Government				
Local Government Infrastructure Program (LGIP)	-	600	-	-
Leongatha & Korumburra Rail Station Precincts	-	1,000	-	-
Great Southern Rail Trail	202	-	-	202 -100%
Footpaths - Extension Program	50	-	-	50 -100%
Foster Showgrounds Irrigation and Resurfacing	135	15	-	120 -89%
Clancy's Road, Korumburra	229	-	-	229
Korumburra Skate Park	10	-	-	10 -100%
Foster Indoor Stadium Redevelopment	-	226	-	226 100%
Early Years Renewal Program	950	1,188	-	238 25%
Flood Event - August 2019	3,008	-	-	3,008 -100%
E-Waste Sheds	75	-	-	75 -100%
Hook Lift Bins	42	-	-	42 -100%
Total non-recurrent grants	10,239	6,217	-	4,022 -39%
Total capital grants	12,624	8,602	-	4,022 -32%
Total Grants	32,524	14,241	-	18,283 -56%

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

Capital grants include all monies received from state and federal sources for the purposes of funding the Capital Works Program. The receipt of this income is project dependant and can vary substantially year on year. Council expects to receive 33% or \$4M less in capital grants in 2022/23 compared to the 2021/22 forecast.

4.1.5 Contributions

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

Contributions - monetary include monies contributed by developers, sporting clubs or residents towards development of public open space, drainage, roads, recreational facilities and other assets. The 2022/23 budget reflects a decrease of 2.1% or \$0.04M of contributions towards various projects. Non-monetary contributions represent sub divisional components donated by developers upon completion of sub divisions and include infrastructure assets such as roads, drainage, footpaths, kerb and channel in lieu of cash contributions.

4.1.6 Other income

	Forecast	Budget	Change	
	Actual	2022/23		
	2021/22	\$'000	\$'000	%
Interest	150	150	-	0.00%
Sundry	116	104	- 12	-10.34%
Reimbursements	634	665	31	4.89%
Rental	267	266	- 1	-0.37%
Total other income	1,167	1,185	18	1.54%

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

4.1.7 Employee costs

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

Employee costs include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation and WorkCover insurance as well as staff development and training costs. Employee costs in total are budgeted to decrease by \$1.71M or 5.7% compared to the forecasted result for 2021/22. Decreased WorkCover costs reflect the change of Council's insurance provider coupled with the payment required to be made by members for the MAV WorkCover scheme cessation of operations in 2021/22. Wages and salaries are also budgeted to decrease as various grant funded positions in the organisation conclude in 2021/22.

4.1.8 Materials and services

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

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

4.1.9 Depreciation

	Forecast	Budget	Change	
	Actual	2022/23		
	2021/22	2022/23	\$'000	%
	\$'000	\$'000	\$'000	%
Property	3,842	3,940	98	2.55%
Plant & equipment	1,320	2,392	1,072	81.21%
Infrastructure	6,590	6,485	- 105	-1.59%
Total depreciation	11,752	12,817	1,065	9.06%

Depreciation relates to the usage of Council's property, plant and equipment, and infrastructure assets such as roads, bridges, carparks, culverts, footpaths, kerb and channel and drains. Depreciation expense is budgeted to increase by \$1.06M or 9.06% in 2022/23.

4.1.10 Amortisation - Intangible assets

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

4.1.11 Amortisation - Right of use assets

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

4.1.12 Other expenses

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

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

4.2 Balance Sheet

4.2.1 Assets

Cash and cash equivalents include cash and investments such as cash held in the bank and in petty cash and the value of investments in deposits or other highly liquid investments with short term maturities. These balances are projected to decrease by \$10.23M during the year, assuming that the carry forward program from prior years and current capital works program will be completed in 2022/23. Other financial assets represent deposits held with long term maturities (> 90 days) and these are projected to remain at \$17M.

4.2.2 Liabilities

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

4.2.3 Borrowings

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

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

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

4.2.4 Leases by category

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

	Forecast	Budget
	Actual	2022/23
	2021/22	
	\$	\$
Right-of-use assets		
Property	85	
Total right-of-use assets	85	-
Lease liabilities		
Current lease Liabilities		
Land and buildings	85	
Total current lease liabilities	85	-
Non-current lease liabilities		
Land and buildings		
Plant and equipment		
Total non-current lease liabilities	-	-
Total lease liabilities	85	-

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 4.24%. The lease for the Leongatha Library ended during the 2021/22 financial year. Once new arrangements for the library have been determined, a right of use asset may be recognised in the future.

4.3 Statement of changes in Equity

4.3.1 Equity

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

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

4.4 Statement of Cash Flows

The significance of budgeting cash flows for Council is that it is a key factor in setting the level of rates and provides a guide to the level of capital expenditure Council can sustain with or without using existing cash reserves or taking on external debt. This section analyses the expected cash flows for the 2022/23 year. The analysis is based on three main categories of cash flows:

4.4.1 Net cash flows provided by/used in operating activities

Net Cash inflows from operating activities provide a source of cash to fund proposed capital works programs. The reduction of cash from operating activities of \$12.7M in 2022/23 compared to 2021/22 is predominantly the result of recognising 75% of Council's 2022/23 Victorian Commission Grants revenue in advance in the 2021/22 financial year as advised in the State budget. The grant carried forward amounted to \$8.8M. Other operating grants have reduced \$3.48M (Storm Grant in 2021/22 \$2.2M, Working for Victoria grant in 2021/22 \$0.63M, Municipal Emergency Resourcing Program Grant \$0.3M and Outdoor Activation Grants \$0.35M.) Capital Grants have reduced by \$2.25M and offset by lower employee costs and materials.

4.4.2 Net cash flows provided by/used in investing activities

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

4.4.3 Net cash flows provided by/used in financing activities

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

5 Capital works program

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

Summary

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

	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
Property	8,505	-	6,918	500	1,087	1,414	-	5,091	2,000
Plant and equipment	2,834	-	2,517	-	317	-	-	2,834	-
Infrastructure	20,128	-	15,095	3,668	1,364	7,188	1,169	9,771	2,000
Total	31,467	-	24,530	4,168	2,769	8,602	1,169	17,697	4,000

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

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

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

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

4.5.3 Works carried forward from the 2021/22 year

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

Roads									
93250 - Local Roads & Community Infrastructure Program (LRCI)	-	-	-	-	-	1,188	-	1,188	-
Waste Management									
95020 - Waste - Landfills	88	-	-	88	-	-	-	88	-
TOTAL INFRASTRUCTURE	5,023	-	2,806	1,287	930	1,188	-	2,335	1,500
TOTAL CARRIED FORWARD CAPITAL WORKS 2021/22	8,174	-	5,957	1,287	930	1,188	-	5,486	1,500

**Summary of Planned Capital Works Expenditure
For the years ending 30 June 2023, 2024, 2025 & 2026**

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

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

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

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

Financial Performance Indicators

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5. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	+/-
Operating position									
Adjusted underlying result	Adjusted underlying surplus (deficit) / Adjusted underlying revenue	1	4.5%	4.7%	-11.7%	5.5%	6.1%	7.8%	o
Liquidity									
Working Capital	Current assets / current liabilities	2	308.7%	253.9%	196.8%	151.0%	125.6%	138.6%	-
Unrestricted cash	Unrestricted cash / current liabilities	3	54.8%	102.6%	28.3%	25.4%	4.1%	14.4%	-
Obligations									
Loans and borrowings	Interest bearing loans and borrowings / rate revenue	4	7.5%	15.9%	22.1%	22.1%	28.3%	24.2%	-
Loans and borrowings	Interest and principal repayments on interest bearing loans and borrowings / rate revenue		2.5%	1.2%	2.0%	2.5%	3.1%	3.5%	-
Indebtedness	Non-current liabilities / own source revenue		15.2%	21.0%	25.7%	25.7%	30.1%	26.2%	-
Asset renewal	Asset renewal and upgrade expense / Asset depreciation	5	217.7%	257.9%	223.9%	283.7%	213.8%	138.3%	-
Stability									
Rates concentration	Rate revenue / adjusted underlying revenue	6	67.3%	60.6%	77.5%	69.2%	69.3%	69.7%	o
Rates effort	Rate revenue / CIV of rateable properties in the municipality		0.5%	0.4%	0.3%	0.3%	0.3%	0.3%	o

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	+/-
Efficiency									
Expenditure level	Total expenses/ no. of property assessments		\$3,230	\$3,616	\$3,377	\$3,275	\$3,330	\$3,333	o
Revenue level	Total rate revenue / no. of property assessments		\$2,068	\$2,310	\$2,364	\$2,421	\$2,480	\$2,540	+

Key to Forecast Trend:

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

Notes to indicators**1. Adjusted underlying result**

This measures an entity's ability to generate surplus in the ordinary course of business—excluding non-recurrent capital grants, non-monetary asset contributions, and other contributions to fund capital expenditure from net result. Negative results in prior financial years are a result of brought forward expenditure for prior years which is funded within the accumulated surplus. The negative result for 2022/23 reflects the Federal Government's decision to pay 50% of the 2022/23 financial assistance grants early in June 2021/22.

2. Working Capital

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

3. Unrestricted Cash

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

4. Debt compared to rates

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

5. Asset renewal

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

6. Rates concentration

This measure remains stable.

Schedule Fees and Charges

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6. Schedule of Fees and Charges

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2022/23.

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

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

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

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

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee	2022/23 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Economic & Community Development - Statutory Planning							
Certificate of Compliance	Per Application	Non-Taxable	\$ 333.70	\$ 333.70	\$ -	0.00%	Statutory
Class 1 - Change or allow a new use of the land	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Single Dwelling Class 2 - Up to \$10,000	Per Permit	Non-Taxable	\$ 202.90	\$ 202.90	\$ -	0.00%	Statutory
Single Dwelling Class 3 - \$10,001 to \$100,000	Per Permit	Non-Taxable	\$ 638.80	\$ 638.80	\$ -	0.00%	Statutory
Single Dwelling Class 4 - \$100,001 to \$500,000	Per Permit	Non-Taxable	\$ 1,307.60	\$ 1,307.60	\$ -	0.00%	Statutory
Single Dwelling Class 5 - \$500,001 to \$1M	Per Permit	Non-Taxable	\$ 1,412.80	\$ 1,412.80	\$ -	0.00%	Statutory
Single Dwelling Class 6 - \$1M to \$2M	Per Permit	Non-Taxable	\$ 1,518.00	\$ 1,518.00	\$ -	0.00%	Statutory
VicSmart Class 7 - Up to \$10,000	Per Permit	Non-Taxable	\$ 202.90	\$ 202.90	\$ -	0.00%	Statutory
VicSmart Class 8 - More than \$10,001	Per Permit	Non-Taxable	\$ 435.90	\$ 435.90	\$ -	0.00%	Statutory
VicSmart Class 9 - Application to subdivide or consolidate land	Per Permit	Non-Taxable	\$ 202.90	\$ 202.90	\$ -	0.00%	Statutory
VicSmart Class 10 - Application other than Class 7, 8 or 9	Per Permit	Non-Taxable	\$ 202.90	\$ 202.90	\$ -	0.00%	Statutory
All Other Development Class 11 - Up to \$100,000	Per Permit	Non-Taxable	\$ 1,164.80	\$ 1,164.80	\$ -	0.00%	Statutory
All Other Development Class 12 - \$100,001 to \$1M	Per Permit	Non-Taxable	\$ 1,570.60	\$ 1,570.60	\$ -	0.00%	Statutory
All Other Development Class 13 - \$1M to \$5M	Per Permit	Non-Taxable	\$ 3,464.40	\$ 3,464.40	\$ -	0.00%	Statutory
All Other Development Class 14 - \$5M to \$15M	Per Permit	Non-Taxable	\$ 8,830.10	\$ 8,830.10	\$ -	0.00%	Statutory
All Other Development Class 15 - \$15M to \$50M	Per Permit	Non-Taxable	\$ 26,039.50	\$ 26,039.50	\$ -	0.00%	Statutory
All Other Development Class 16 - More than \$50M	Per Permit	Non-Taxable	\$ 58,526.80	\$ 58,526.80	\$ -	0.00%	Statutory
Subdivision Class 17 - Subdivide an existing building	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Subdivision Class 18 - Subdivide land into 2 lots	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Subdivision Class 19 - Realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Subdivision Class 20 - To subdivide land (per 100 lots created)	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Subdivision Class 21 - To create, vary or remove a restriction Subdivision Act 1988; or Create or move a right of way/easement	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Subdivision Class 22 - A permit not otherwise provided for in this Regulation	Per Permit	Non-Taxable	\$ 1,337.70	\$ 1,337.70	\$ -	0.00%	Statutory
Application to Amend or end a Section 173 agreement under Section 178A	Per Application	Non-Taxable	\$ 668.80	\$ 668.80	\$ -	0.00%	Statutory
Satisfaction matters	Per Application	Non-Taxable	\$ 330.70	\$ 330.70	\$ -	0.00%	Statutory
Reg. 6 - Certification of a plan of subdivision	Per Application	Non-Taxable	\$ 177.40	\$ 177.40	\$ -	0.00%	Statutory
Reg. 7 - Alteration of plan	Per Application	Non-Taxable	\$ 112.70	\$ 112.70	\$ -	0.00%	Statutory
Reg. 8 - Amendment of certified plan	Per Application	Non-Taxable	\$ 142.80	\$ 142.80	\$ -	0.00%	Statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by 10,001 - 100,000	Each	Taxable	\$ 327.95	\$ 320.00	\$ -7.95	-2.42%	Non - Statutory
Secondary Consent (anything other than single dwelling or ancillary to single dwelling) where cost of development increases by less than 100,000	Each	Taxable	\$ 669.50	\$ 320.00	\$ -349.50	-52.20%	Non - Statutory
Request for extension of time (first request)	Each	Taxable	\$ 292.60	\$ 297.70	\$ 5.10	1.74%	Non - Statutory
Request for extension of time (second or subsequent request)	Each	Taxable	\$ 531.40	\$ 540.70	\$ 9.30	1.75%	Non - Statutory
To register a new Section 173 Agreement with titles office or to remove or amend Section 173 Agreement from title by agreement of all parties	Each	Taxable	\$ 684.95	\$ 696.95	\$ 12.00	1.75%	Non - Statutory
Secondary Consent (anything other than single dwelling or ancillary to single dwelling) where cost of development increases by more than 1,000,000	Each	Taxable	\$ 1,769.65	\$ 320.00	\$ -1,449.65	-81.92%	Non - Statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development increases by more than 100,000	Each	Taxable	\$ 669.50	\$ 320.00	\$ -349.50	-52.20%	Non - Statutory
Secondary Consent (subdivision)	Each	Taxable	\$ 685.15	\$ 320.00	\$ -365.15	-53.29%	Non - Statutory
Secondary Consent (single dwelling or ancillary to single dwelling) where cost of development does not increase by more than 10,000	Each	Taxable	\$ 105.85	\$ 320.00	\$ 214.15	202.31%	Non - Statutory
Title Searches	Each	Taxable	\$ 41.50	\$ 42.45	\$ 0.95	2.29%	Non - Statutory
Request for copies of Planning Permit or Approved Plans	Each	Taxable	\$ 85.05	\$ 86.55	\$ 1.50	1.76%	Non - Statutory
Request for copies of Planning Permit and Approved Plans	Each	Taxable	\$ 149.50	\$ 152.10	\$ 2.60	1.74%	Non - Statutory
Request for copies of Planning Permit Applications on Advertising (per page)	Each	Taxable	\$ 1.00	\$ 1.00	\$ -	0.00%	Non - Statutory
Applications or Requests to respond to written Planning Enquiries	Each	Taxable	\$ 95.50	\$ 97.15	\$ 1.65	1.73%	Non - Statutory
Title Searches (cost of each covenant or Section 173 Agreement listed on title)	Each	Taxable	\$ 11.35	\$ 11.55	\$ 0.20	1.76%	Non - Statutory
Notification of an application (less than 10 letters - does not include cost of sign or newspaper notice)	Each	Taxable	\$ 132.85	\$ 135.15	\$ 2.30	1.73%	Non - Statutory
Notification of an application (cost of each additional letter where more than 10 letters required, no sign, no newspaper)	Each	Taxable	\$ 6.20	\$ 6.30	\$ 0.10	1.61%	Non - Statutory
Re-checking plans if plans for endorsement are not submitted in line with the condition on the permit	Each	Taxable	\$ 106.90	\$ 108.75	\$ 1.85	1.73%	Non - Statutory
Secondary Consent (anything other than single dwelling or ancillary to single dwelling) where cost of development increases by more than 100,000 but less than 1,000,000	Each	Taxable	\$ 875.80	\$ 320.00	\$ -555.80	-63.46%	Non - Statutory
Notification of an application (sign on site)	Each	Taxable	\$ 265.70	\$ 270.35	\$ 4.65	1.75%	Non - Statutory
Notification of an application (per newspaper notice - some applications may require notices in multiple papers)	Each	Taxable	\$ 319.60	\$ 325.20	\$ 5.60	1.75%	Non - Statutory
Title Searches - Copy of Plans	Each	Taxable	\$ 13.70	\$ 13.95	\$ 0.25	1.82%	Non - Statutory
Title Search Statement Only - Does not include Copies of Plans Transfers, Mortgages, Agreements or Dealing Nos or other Instrument Search	Each	Taxable	\$ 19.00	\$ 19.35	\$ 0.35	1.84%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee	2022/23 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Economic & Community Development - Strategic Planning							
Planning Scheme Amendment – Stage 3 – Adopting the amendment - (All non-council initiated amendments pay this fee)	Each	Non-Taxable	\$ 488.50	\$ 488.50	\$ -	0.00%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if up to 10 public submissions to an amendment are made)	Each	Non-Taxable	\$ 15,345.60	\$ 15,345.60	\$ -	0.00%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if between 11 to 20 public submissions to an amendment are made)	Each	Non-Taxable	\$ 30,661.20	\$ 30,661.20	\$ -	0.00%	Statutory
Planning Scheme Amendment - Stage 1 - Considering a request to Amend a planning scheme, Exhibition and notice and considering submissions that do not seek to change the amendment Application Fee - (All non-council initiated amendments pay this fee)	Each	Non-Taxable	\$ 3,096.20	\$ 3,096.20	\$ -	0.00%	Statutory
Planning Scheme Amendment - Stage 2 - Submission / Considering Fee (This fee is only collected if 21+ public submissions to an amendment are made)	Each	Non-Taxable	\$ 40,386.90	\$ 40,386.90	\$ -	0.00%	Statutory
Planning Scheme Amendment - Stage 4 - Approve the Amendment. Submit adopted Amendment to the Minister for Approval. (The fee is paid to the Minister - All non-council initiated amendments pay this fee to Council which then pays it to the Minister)		Non-Taxable	\$ 488.50	\$ 488.50	\$ -	0.00%	Statutory
Development Plans and subsequent amendments to development plans	Each	Taxable	\$ 616.85	\$ 627.65	\$ 10.80	1.75%	Non - Statutory
Notification of a Development Plan 0-10 letters	Each	Taxable	\$ 132.85	\$ 135.15	\$ 2.30	1.73%	Non - Statutory
Notification of Development Plan – sign on site	Each	Taxable	\$ 292.50	\$ 297.60	\$ 5.10	1.74%	Non - Statutory
Notification of Development Plant - each additional letter above 10	Each	Taxable	\$ 6.25	\$ 6.35	\$ 0.10	1.60%	Non - Statutory
Economic & Community Development -Yanakie Caravan Park							
6 Standard cabins (Off Peak)	Each	Taxable	\$ 99.00	\$ 99.00	\$ -	0.00%	Non - Statutory
6 Standard Cabins (Peak)	Each	Taxable	\$ 125.00	\$ 125.00	\$ -	0.00%	Non - Statutory
2 Seaview Cabins (Peak)	Each	Taxable	\$ 185.00	\$ 185.00	\$ -	0.00%	Non - Statutory
Seaview Cottage (Off Peak)	Each	Taxable	\$ 245.00	\$ 245.00	\$ -	0.00%	Non - Statutory
Seaview Cottage (Peak)	Each	Taxable	\$ 305.00	\$ 305.00	\$ -	0.00%	Non - Statutory
Powered sites (Peak)	Each	Taxable	\$ 55.00	\$ 55.00	\$ -	0.00%	Non - Statutory
Unpowered Site (Off Peak)	Each	Taxable	\$ 33.00	\$ 33.00	\$ -	0.00%	Non - Statutory
Unpowered Sites (Peak)	Each	Taxable	\$ 42.00	\$ 42.00	\$ -	0.00%	Non - Statutory
Extra Adult Peak	Each	Taxable	\$ 12.00	\$ 12.00	\$ -	0.00%	Non - Statutory
Extra Child Peak	Each	Taxable	\$ 6.00	\$ 6.00	\$ -	0.00%	Non - Statutory
2 Couples Cabin (Peak)	Each	Taxable	\$ 180.00	\$ 180.00	\$ -	0.00%	Non - Statutory
2 Seaview Cabins (Off Peak)	Each	Taxable	\$ 145.00	\$ 145.00	\$ -	0.00%	Non - Statutory
Powered Sites (Off Peak)	Each	Taxable	\$ 41.50	\$ 41.50	\$ -	0.00%	Non - Statutory
Premium Powered Site (beach front / larger sites) Peak	Each	Taxable	\$ 60.00	\$ 60.00	\$ -	0.00%	Non - Statutory
2 Couples Cabin (Off Peak)	Each	Taxable	\$ 145.00	\$ 145.00	\$ -	0.00%	Non - Statutory
Extra Adult (Off Peak)	Each	Taxable	\$ 12.00	\$ 12.00	\$ -	0.00%	Non - Statutory
Extra Child (Off Peak)	Each	Taxable	\$ 6.00	\$ 6.00	\$ -	0.00%	Non - Statutory
Premium Powered Site (Beach front / larger sites) Off peak	Each	Taxable	\$ 48.00	\$ 48.00	\$ -	0.00%	Non - Statutory
Weekly Standard cabin hardship rental	Each	Taxable	\$ 335.00	\$ 335.00	\$ -	0.00%	Non - Statutory
Weekly Couples cabin hardship rental	Each	Taxable	\$ 491.00	\$ 491.00	\$ -	0.00%	Non - Statutory
Weekly Seaview cabins Hardship rental	Each	Taxable	\$ 506.50	\$ 506.50	\$ -	0.00%	Non - Statutory
Weekly Seaview Cottage Hardship rental	Each	Taxable	\$ 837.50	\$ 837.50	\$ -	0.00%	Non - Statutory
Weekly Powered site Hardship rental	Each	Taxable	\$ 203.00	\$ 203.00	\$ -	0.00%	Non - Statutory
Weekly Unpowered Hardship rental	Each	Taxable	\$ 160.50	\$ 160.50	\$ -	0.00%	Non - Statutory
7 Night Special Standard Cabins Off Peak Stay 7 pay 6	Each	Taxable	\$ 594.00	\$ 594.00	\$ -	0.00%	Non - Statutory
7 Night Special Seaview Cabins Off Peak Stay 7 pay 6	Each	Taxable	\$ 870.00	\$ 870.00	\$ -	0.00%	Non - Statutory
7 Night Special Seaview Cottage Off Peak Stay 7 pay 6	Each	Taxable	\$ 1,470.00	\$ 1,470.00	\$ -	0.00%	Non - Statutory
7 Night Special Powered Off Peak Stay 7 pay 6	Each	Taxable	\$ 249.00	\$ 249.00	\$ -	0.00%	Non - Statutory
7 Night Special Unpowered Off Peak Stay 7 pay 6	Each	Taxable	\$ 198.00	\$ 198.00	\$ -	0.00%	Non - Statutory
7 Night Special Premium Off Peak Stay 7 Pay 6	Each	Taxable	\$ 288.00	\$ 288.00	\$ -	0.00%	Non - Statutory
10 Night Special Standard Cabins Off Peak Stay 10 pay 8	Each	Taxable	\$ 792.00	\$ 792.00	\$ -	0.00%	Non - Statutory
10 Night Special Seaview Cabins Off Peak Stay 10 pay 8	Each	Taxable	\$ 1,160.00	\$ 1,160.00	\$ -	0.00%	Non - Statutory
10 Night Special Seaview Cottage Off Peak Stay 10 pay 8	Each	Taxable	\$ 1,960.00	\$ 1,960.00	\$ -	0.00%	Non - Statutory
10 Night Special Powered Off Peak Stay 10 pay 8	Each	Taxable	\$ 332.00	\$ 332.00	\$ -	0.00%	Non - Statutory
10 Night Special Unpowered Sites Off Peak Stay 10 pay 8	Each	Taxable	\$ 264.00	\$ 264.00	\$ -	0.00%	Non - Statutory
10 Night Special Premium Powered site Off Peak Stay 10 pay 8	Each	Taxable	\$ 384.00	\$ 384.00	\$ -	0.00%	Non - Statutory
Annual Site Holders	Each	Taxable	\$ 4,468.00	\$ 4,468.00	\$ -	0.00%	Non - Statutory
Seasonal Site Holders 6 Month	Each	Taxable	\$ 2,894.00	\$ 2,894.00	\$ -	0.00%	Non - Statutory
Laundry / Linen Hire	Each	Taxable	\$ 20.00	\$ 20.00	\$ -	0.00%	Non - Statutory
Boom Gate Pass / Security Deposit (Refundable)	Each	Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Non - Statutory
Cleaning Charge	Each	Taxable	\$ 32.50	\$ 32.50	\$ -	0.00%	Non - Statutory
Laundry Usage / Washing Machines	Each	Taxable	\$ 3.00	\$ 3.00	\$ -	0.00%	Non - Statutory
Administration Fee	Each	Non-Taxable	\$ 25.00	\$ 25.00	\$ -	0.00%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee	2022/23 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Performance & Innovation - Council Business Operations							
Non Voters - VEC Infringements (50% of one penalty unit) To be updated once notified and gazetted	Per Infringement	Non-Taxable	\$ 91.00	\$ 91.00	\$ -	0.00%	Statutory
Performance & Innovation - Insurances							
Applicant B&W Photocopying (Amount per A4 page)	Per Page	Non-Taxable	\$ 0.20	\$ 0.20	\$ -	0.00%	Statutory
FOI Application Fee	Per Application	Non-Taxable	\$ 29.60	\$ 29.60	\$ -	0.00%	Statutory
FOI Supervision Search Fee (per 15 minutes)	Per 1/4 hr	Non-Taxable	\$ 5.55	\$ 5.55	\$ -	0.00%	Statutory
Applicant B&W Photocopying (Amount per A3 page)	Per Page	Non-Taxable	\$ 2.00	\$ 2.00	\$ -	0.00%	Statutory
FOI Council Search Fee	Per Hour	Non-Taxable	\$ 22.21	\$ 22.21	\$ -	0.00%	Statutory
Applicant B&W Photocopying (Amount per A1 page)	Per Page	Non-Taxable	\$ 10.75	\$ 10.75	\$ -	0.00%	Statutory
Performance & Innovation - Property and Revenue							
Land Information Certificates	Per Request	Non-Taxable	\$ 27.80	\$ 27.80	\$ -	0.00%	Statutory
Sustainable Infrastructure - Sustainability Services							
Electric Vehicle Charging	Per kWh	Taxable		\$ 0.40	\$ 0.40	0.00%	Non - Statutory
Sustainable Infrastructure - Civil Asset Planning							
Unused Road Opening Application Fee	Per Application	Taxable	\$ 734.65	\$ 747.50	\$ 12.85	1.75%	Non - Statutory
Sustainable Infrastructure - Design Services							
Supervision Fees (Up to 2.50% per job)	Each	Non-Taxable	\$ 54,337.00	\$ 55,560.00	\$ 1,223.00	2.25%	Statutory
Plan Checking (Up to 0.75% per job)	Each	Non-Taxable	\$ 22,841.00	\$ 23,355.00	\$ 514.00	2.25%	Statutory
Road Reserve Activity Permit (Road RAP)	Each	Non-Taxable	\$ 94.40	\$ 96.05	\$ 1.65	1.75%	Non - Statutory
Sustainable Infrastructure - Facility Management and Cleaning							
Private Functions - Korumburra Office Meeting Room full day	Per Day	Taxable	\$ 162.40	\$ 166.10	\$ 3.70	2.28%	Non - Statutory
Private Functions - Korumburra Office Meeting Room 1/2 day	Per Half Day	Taxable	\$ 83.25	\$ 84.70	\$ 1.45	1.74%	Non - Statutory
Commercial - Korumburra Office Meeting Room full day	Per Day	Taxable	\$ 197.95	\$ 202.40	\$ 4.45	2.25%	Non - Statutory
Commercial - Korumburra Office Meeting Room 1/2 day	Per Half Day	Taxable	\$ 106.60	\$ 108.90	\$ 2.30	2.16%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 3,303.85	\$ 3,303.85	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Whole Complex Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 131.95	\$ 131.95	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Hire 7 Days	Per Booking	Taxable	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 96.45	\$ 96.45	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 28.40	\$ 28.40	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 25.40	\$ 25.40	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 25.40	\$ 25.40	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.25	\$ 15.25	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 23.35	\$ 23.35	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Rehearsals (1-4 Hours)	Per Booking	Taxable	\$ 66.00	\$ 66.00	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall set up where hall deemed unusable by other parties (Weddings Expos Lyric Theatre Catwalks - capped at 8 hours per day)	Per Hour	Taxable	\$ 71.05	\$ 71.05	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 933.80	\$ 933.80	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 228.40	\$ 228.40	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Sale of Alcohol during event	Per Booking	Taxable	\$ 406.00	\$ 406.00	\$ -	0.00%	Non - Statutory
Trade, Commercial & Individual Users - Leongatha Memorial Hall Contractor Set Up	Per Hour	Taxable	\$ 35.55	\$ 35.55	\$ -	0.00%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Whole Complex Hire 7 Days	Per Booking	Taxable	\$ 1,624.00	\$ 812.00	\$ (812.00)	-50.00%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Whole Complex Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 101.50	\$ 50.75	\$ (50.75)	-50.00%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Hire (capped at 8 hours per day)	Per Hour	Taxable	\$ 76.15	\$ 38.40	\$ (37.75)	-49.57%	Non - Statutory

Description of Fees and Charges	Unit of Measure	GST Status	2021/22 Fee	2022/23 Fee	Fee Increase	Fee Increase	Basis of Fee
			Inc GST	Inc GST	/(Decrease)	/(Decrease)	
			\$	\$	\$	%	
Rebated Organisations (users) - Leongatha Memorial Hall Meeting Room 1 (capped at 8 hours per day)	Per Hour	Taxable	\$ 23.35	\$ 11.70	\$ (11.65)	-49.89%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Meeting Room 2 (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.25	\$ 7.65	\$ (7.60)	-49.84%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Balcony Lounge Meeting Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.25	\$ 7.65	\$ (7.60)	-49.84%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Green Room (capped at 8 hours per day)	Per Hour	Taxable	\$ 10.15	\$ 5.10	\$ (5.05)	-49.75%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Kitchen (capped at 8 hours per day)	Per Hour	Taxable	\$ 15.25	\$ 7.65	\$ (7.60)	-49.84%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Rehearsals (1-4 Hours)	Per Booking	Taxable	\$ 50.75	\$ 25.40	\$ (25.35)	-49.95%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall set up where hall deemed unusable by other parties (Weddings Expos Lyric Theatre Catwalks - capped at 8 hours per day)	Per Hour	Taxable	\$ 50.75	\$ 25.40	\$ (25.35)	-49.95%	Non - Statutory
Rebated Organisations (users) - Hall Bond where liquor is served (refundable)	Per Booking	Taxable	\$ 746.05	\$ 373.05	\$ (373.00)	-50.00%	Non - Statutory
Rebated Organisations (users) - Hall Bond where liquor is not served (refundable)	Per Booking	Taxable	\$ 192.85	\$ 96.45	\$ (96.40)	-49.99%	Non - Statutory
Rebated Organisations (users) - Sale of Alcohol during event	Per Booking	Taxable	\$ 203.00	\$ 101.50	\$ (101.50)	-50.00%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Contractor Set Up	Per Hour	Taxable	\$ 26.40	\$ 13.20	\$ (13.20)	-50.00%	Non - Statutory
Rebated Organisations (users) - Leongatha Memorial Hall Whole 7 Days	Per Booking	Taxable	\$ 1,100.00	\$ 550.00	\$ (550.00)	-50.00%	Non - Statutory
Memorial Hall booking fees have been halved for non commercial use in an attempt to promote increased use of the hall and facilities							
Sustainable Infrastructure - Hard Waste Collection							
Hard Waste Collection - Regular	Each	Taxable	\$ 102.00	\$ 145.00	\$ 43.00	42.16%	Non - Statutory
Hard Waste Collection - Pensioner	Each	Taxable	\$ 36.00	\$ 51.00	\$ 15.00	41.67%	Non - Statutory
Sustainable Infrastructure - Landfills Operations							
Asbestos	Per Tonne	Taxable	\$ 249.00	\$ 190.00	\$ (59.00)	-23.69%	Non - Statutory
Concrete	Per Tonne	Taxable	\$ 87.50	\$ 89.00	\$ 1.50	1.71%	Non - Statutory
Prescribed Waste	Per Tonne	Taxable	\$ 302.00	\$ 325.00	\$ 23.00	7.62%	Non - Statutory
Commercial Waste by weight	Per Tonne	Taxable	\$ 249.00	\$ 269.00	\$ 20.00	8.03%	Non - Statutory
Disposal of Clean Fill	Per Tonne	Taxable	\$ 249.00	\$ 269.00	\$ 20.00	8.03%	Non - Statutory
Sustainable Infrastructure - Parks and Gardens							
Mossvale Park Event - Commercial (market / event that makes profit)	Each	Taxable	\$ 507.50	\$ 516.40	\$ 8.90	1.75%	Non - Statutory
Mossvale Park Event - Non Commercial (free community event, wedding, funeral or private function)	Each		\$ -	\$ -	\$ -	0.00%	Non - Statutory
Mossvale Park Event - Commercial - Electricity	Each	Taxable	\$ 101.50	\$ 103.30	\$ 1.80	1.77%	Non - Statutory
Mossvale Park Event - Non Commercial - Electricity	Each	Taxable	\$ 50.75	\$ 51.65	\$ 0.90	1.77%	Non - Statutory
Mossvale Park Event - Commercial - Parking Area Behind Sound Shell	Each	Taxable	\$ 203.00	\$ 206.60	\$ 3.60	1.77%	Non - Statutory
Mossvale Park Event - Non Commercial - Parking Area Behind Sound Shell	Each	Taxable	\$ 101.50	\$ 103.30	\$ 1.80	1.77%	Non - Statutory
Mossvale Park Event - Commercial - Sound Shell (fit out of sides)	Each	Taxable	\$ 406.00	\$ 413.10	\$ 7.10	1.75%	Non - Statutory
Mossvale Park Event - Non Commercial - Sound Shell (fit out of sides)	Each	Taxable	\$ 203.00	\$ 206.55	\$ 3.55	1.75%	Non - Statutory
Sustainable Infrastructure - Swimming Pools - Operational							
SPLASH - Stadium Netball Team sheet Fee (Senior)	Per Entry	Taxable	\$ 46.70	\$ 47.50	\$ 0.80	1.71%	Non - Statutory
SPLASH - Stadium Netball Team Registration Fee (Senior)	Per Entry	Taxable	\$ 68.00	\$ 69.20	\$ 1.20	1.76%	Non - Statutory
SPLASH - Stadium Indoor Soccer Team sheet (Senior)	Per Entry	Taxable	\$ 46.70	\$ 47.50	\$ 0.80	1.71%	Non - Statutory
SPLASH - Stadium Indoor Soccer Team Registration (Senior)	Per Entry	Taxable	\$ 68.00	\$ 69.20	\$ 1.20	1.76%	Non - Statutory
SPLASH - Stadium Basketball Rental (single court)	Per Hour	Taxable	\$ 44.65	\$ 45.40	\$ 0.75	1.68%	Non - Statutory
SPLASH - Stadium Birthday Parties	Per Applicant	Taxable	\$ 19.80	\$ 20.15	\$ 0.35	1.77%	Non - Statutory
SPLASH - Children's Programs Facility Rental - Casual Lane Hire	Per Applicant	Taxable	\$ 34.20	\$ 34.80	\$ 0.60	1.75%	Non - Statutory
Toora - Outdoor Swimming Pool - Family Season Ticket	Per Applicant	Taxable	\$ 335.00	\$ 341.00	\$ 6.00	1.79%	Non - Statutory
Toora - Outdoor Swimming Pool - Adult Entry	Per Entry	Taxable	\$ 6.70	\$ 6.80	\$ 0.10	1.49%	Non - Statutory
Toora - Outdoor Swimming Pool - Child Entry	Per Entry	Taxable	\$ 5.50	\$ 5.60	\$ 0.10	1.82%	Non - Statutory
Toora - Outdoor Swimming Pool - School Single Entry	Per Entry	Taxable	\$ 4.30	\$ 4.40	\$ 0.10	2.33%	Non - Statutory
Toora - Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0.00%	Non - Statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Adult	Per Applicant	Taxable	\$ 183.00	\$ 186.00	\$ 3.00	1.64%	Non - Statutory
Toora - Outdoor Swimming Pool - Weekly Family Ticket	Per Application	Taxable	\$ 81.00	\$ 82.00	\$ 1.00	1.23%	Non - Statutory
Toora - Outdoor Swimming Pool - Single Season Ticket Child	Per Applicant	Taxable	\$ 132.00	\$ 135.00	\$ 3.00	2.27%	Non - Statutory
Outdoor Swimming Pool - Spectator	Per Entry	Taxable	\$ 1.00	\$ 1.00	\$ -	0.00%	Non - Statutory
SPLASH - Aquatic Adventure Day - Per participant	Per Applicant	Taxable	\$ 9.30	\$ 9.40	\$ 0.10	1.08%	Non - Statutory
SPLASH - Older Adults Programs Strength Training Session	Per Applicant	Taxable	\$ 8.20	\$ 8.30	\$ 0.10	1.22%	Non - Statutory

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

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

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

Differential Rates

7



Appendix 1 - Differential Rates

1 Differential Rates

1.1 Rates to be Levied

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

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

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

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

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

General Land

- 1.2 1.2.1 General Land is any land which is not:
- 1.2.1.1 Commercial Land, as described in subparagraph 1.3.1;
 - 1.2.1.2 Industrial Land, as described in subparagraph 1.4.1;
 - 1.2.1.3 Vacant Land, as described in subparagraph 1.5.1;
 - 1.2.1.4 Farming Land, as described in subparagraph 1.6.1;
 - 1.2.1.5 Cultural and Recreational Land, as described in subparagraph 1.7.1;
 - 1.2.1.6 Rural Residential Land as described in subparagraph 1.8.1;
 - 1.2.1.7 Rural Vacant Land as described in subparagraph 1.9.1;
 - 1.2.1.8 Extractive Industries Land as described in subparagraph 1.10.1;
- or
- 1.2.1.9 Infrastructure and Utilities Land as described in subparagraph 1.11.1
- 1.2.2 The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to
- 1.2.2.1 construction and maintenance of infrastructure assets;
 - 1.2.2.2 development and provision of health and community services; and
 - 1.2.2.3 provision of general support services.
- 1.2.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics
- 1.2.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.2.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.2.6 The use of the land within this differential rate is, in the case of improved land, any use of land creating the relevant characteristics described in paragraph 1.2.1 above.
- 1.2.7 The land affected by this rate is that which displays the characteristics described in subparagraph 1.2.1 above, and may be located in any zone created by the South Gippsland Planning Scheme.
- 1.2.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2022/23 financial year.
- 1.2.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

Commercial Land

1.3

- 1.3.1 Commercial Land is any land which is used predominantly for commercial purposes and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated:
AVPCC 202-299, 656, 657, 669-672, 674, 675, 684, 687, 688, 690, 696, 711, 715, 803-816, 818-820, 822, 823, 825, 827 and 828.
- 1.3.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.3.2.1 construction and maintenance of infrastructure assets;
 - 1.3.2.2 development and provision of health and community services; and
 - 1.3.2.3 provision of general support services.
- 1.3.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.3.1 above.
- 1.3.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.3.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.3.6 The use of the land within this differential rate is, in the case of improved land, any use of land giving rise to the allocation of a relevant AVPCC code specified in subparagraph 1.3.1 above.
- 1.3.7 The land affected by this rate is that which is in any zone where commercial development is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.3.1 above.
- 1.3.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2022/23 financial year.
- 1.3.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

Industrial Land

1.4

- 1.4.1 Industrial Land is any land which is used predominantly for industrial purposes and to which any of the following AVPCC codes, or AVPCC codes in the following ranges, have been allocated:
AVPCC 303-399, 400-481, 483-499, 602-612, 615-623, 626-637, 639-644, 647-649, 659, 661-664, 666, 667, 673, 676-679, 681-683, 685, 689, 691 and 693-699.
- 1.4.2 The objective of this differential rate is to ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.4.2.1 construction and maintenance of infrastructure assets;
 - 1.4.2.2 development and provision of health and community services; and
 - 1.4.2.3 provision of economic development and general support services.
- 1.4.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.4.1 above.
- 1.4.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.4.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.4.6 The use of the land within this differential rate is, in the case of improved land, any use of land giving rise to the allocation of a relevant AVPCC code specified in subparagraph 1.4.1 above.
- 1.4.7 The land affected by this rate is that which is in any zone where industrial development is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.4.1 above.
- 1.4.8 The types of buildings on the land within this differential rate are all buildings which are present on the land at the date of declaration of rates for the 2022/23 financial year.
- 1.4.9 Council has considered this differential rate in the context of the range of revenue instruments available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

Vacant Land

1.5

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

Farm Land

- 1.6** **1.6.1** Farm Land is any land on which the business of farming is being carried out, and which:
- 1.6.1.1 has a total area of less than 2 hectares and is –**
- 1.6.1.1.1 used predominantly for farming purposes; AND
 - 1.6.1.1.2 forms part of a farm business which straddles the boundary with an adjoining municipality;
OR
 - 1.6.1.1.3 (where the farm business is entirely within the municipality) to which any of the following AVPCC codes, or AVPCC codes in the following range, have been allocated:
AVPCC 540-543 or 564
OR
 - 1.6.1.1.4 used predominantly for farming purposes;
AND
 - 1.6.1.1.5 is operated in combination with other property within Council's municipal district which, when combined, have a total area exceeding 20 hectares, to which AVPCC codes in the following range apply:
AVPCC 570-572
OR
- 1.6.1.2 has a total area of between 2 and 20 hectares and –**
- 1.6.1.2.1 is used predominantly for farming purposes; AND
 - 1.6.1.2.2 if there is a dwelling situated on the land, or a current planning permit for construction of a dwelling on the land, has applied to it an AVPCC code within the following range:
AVPCC 540-583;
OR
 - 1.6.1.2.3 if there is no dwelling situated on the land, and no current planning permit for construction of a dwelling on the land, has applied to it an AVPCC code within the following range:
AVPCC 500-583;
OR
- 1.6.1.3 has a total area exceeding 20 hectares and –**
- 1.6.1.3.1 is used predominantly for farming purposes; AND
 - 1.6.1.3.2 has applied to it an AVPCC code within the following range:
AVPCC 500-583.
- To avoid doubt, 'business' for the purposes of identifying Farm Land, has the same meaning as that given to it by section 2(1) of the Valuation of Land Act 1960 for the same purpose, being a business that: has a significant and substantial commercial purpose or character; and seeks to make a profit on a continuous or repetitive basis from its activities on the land; and is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating.
- 1.6.2** The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
- 1.6.2.1 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
 - 1.6.2.1.1 construction and maintenance of public infrastructure assets;
 - 1.6.2.1.2 development and provision of health, environmental and community services; and
 - 1.6.2.1.3 provision of general support services; encourage and support the business of primary production; and retain and, where appropriate, expand the business of primary production.
 - 1.6.2.2 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.6.1 above.
 - 1.6.2.3 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
 - 1.6.2.4 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
 - 1.6.2.5 The use of the land within this differential rate is any use of land creating the relevant characteristics described in subparagraph 1.6.1 above.
 - 1.6.2.6 The land affected by this rate is that which is in any zone where farming is permitted by the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.6.1 above.
 - 1.6.2.7 The types of buildings on the land within this differential rate (if any) are all buildings which are present on the land at the date of declaration of rates for the 2022/23 financial year.
 - 1.6.2.8 Council has considered this differential rate in the context of the range of revenue instruments and options available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

Cultural and Recreational Land

1.7

- 1.7.1 Cultural and Recreational Land is any land that has the characteristics of 'recreational lands' as defined by section 2 of the Cultural and Recreational Lands Act 1963.
- 1.7.2 The objectives of this differential rate, having regard to principles of equity including the capacity to pay of those levied the rate, are to:
- 1.7.2.1 ensure that all rateable land makes an equitable financial contribution to the cost of carrying out the functions of Council, including (but not limited to) the:
- 1.7.2.1.1 construction and maintenance of public infrastructure assets;
- 1.7.2.1.2 development and provision of health, environmental and community services; and
- 1.7.2.1.3 provision of general support services; and
- 1.7.2.2 encourage the provision of land and facilities for the enjoyment of residents of and visitors to the municipal district.
- 1.7.3 The types and classes of rateable land within this differential rate are those having the relevant characteristics described in subparagraph 1.7.1 above.
- 1.7.4 The money raised by the differential rate will be applied to the items of expenditure described in the Budget by Council. The level of the rate for land in this category is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.
- 1.7.5 The geographic location of the land within this differential rate is land wherever located within the municipal district, without reference to ward boundaries.
- 1.7.6 The use of the land within this differential rate is any use of land creating the relevant characteristics described in subparagraph 1.7.1 above.
- 1.7.7 The land affected by this rate is that which is located in any zone under the South Gippsland Planning Scheme and which displays the characteristics described in subparagraph 1.7.1 above.
- 1.7.8 The types of buildings on the land within this differential rate (if any) are all buildings which are present on the land at the date of declaration of rates for the 2022/23 financial year.
- 1.7.9 Council has considered this differential rate in the context of the range of revenue instruments and options available to it and has determined that this differential rate is the most appropriate means of meeting Council's stated objectives.

Rural Vacant Land

1.8

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

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