

# Bass Coast Shire Council

Draft Annual Budget 2026/27

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## Executive summary

Bass Coast Shire Council has prepared the Draft 2026–27 Budget for public exhibition during a period of heightened global economic uncertainty. While this Budget is built upon the best available financial assumptions, the community is advised that the document remains a dynamic draft as Council reviews the draft budget to create a contingency for escalating fuel and capital works delivery costs. Should international energy markets escalate beyond current projections—factors outside of Council's direct control—revisions to the final budget may be required to maintain essential service delivery and fleet operations.

The Draft 2026-27 Budget totals \$124.6 million gross budget. This includes :

- \$88 million Operating Budget
- \$30 million Capital Works Program
- \$5.6 million debt servicing

all within a 2.75% average general rate increase in line with the State Government rate cap.

The Budget has been prepared in alignment with the Long Term Financial Plan 2025–2035 to ensure the ongoing financial sustainability of Council while continuing to deliver essential infrastructure and services to a growing community. It has been developed to:

- Maintain affordable and stable revenue and financing mechanisms;
- Deliver an ongoing balanced financial position over the long term;
- Manage capital investment efficiently and responsibly; and
- Maintain, enhance and where appropriate rationalise Council's asset base to meet current and future community needs.

The Budget provides the authorisation for the ongoing provision for a range of core Council services to be delivered within the rate cap increase of 2.75 per cent. Council remains committed to balancing service delivery expectations with responsible financial management in a constrained revenue environment. This is increasingly difficult as external cost escalations for fuel, construction materials, and labour frequently outpace the revenue growth permitted under the Fair Go Rates System.

The Budget presents a four-year financial outlook and incorporates projections against key indicators established by the Victorian Auditor-General's Office (VAGO) and Local Government Victoria. It projects an operating deficit of \$4.3 million for 2026–27 (due to a combination of \$4.8 million funding for waste management operating projects and a sharp increase in depreciation following recent revaluations of bridges, roads, pathways and open space assets) and an adjusted underlying deficit of \$10 million (due to the increases in depreciation), while maintaining a balanced Funding Statement position. A capital works program of \$30.3 million will deliver continued investment in community infrastructure (valued at \$1.4+ billion), including new tracks and trails, the Cowes Streetscape development, and upgrades to sporting facilities at Inverloch and Wonthaggi.

Beyond the immediate volatility of fuel prices, Council continues to operate within an increasingly challenging structural environment for local government across Victoria. This Budget acknowledges the growing pressure on the long-term financial sustainability of the sector, particularly for regional councils. The compounding effects of rate capping, persistent inflation, and the ongoing challenge of cost shifting from other levels of government place immense strain on the sectors financial capacity. Even without the current global instability, these sector-wide headwinds would require a disciplined approach to financial management. Council is committed to proactively addressing these challenges by seeking operational efficiencies and exploring new opportunities to ensure our long-term

These challenges are being amplified by broader global economic uncertainty and geopolitical tensions in key energy-producing regions, which have contributed to volatility in energy markets, supply chains, and construction costs. Such global pressures have direct local impacts on project delivery costs and operational expenditure, with the full impacts not yet known at the time of drafting this budget.

Bass Coast Shire Council will continue its advocacy to State and Federal Governments for sustainable funding arrangements that recognise the expanding role of local government. This includes advocating for improved assistance to strengthen the sustainability of regional councils, which forms part of Council's adopted advocacy priorities for 2026-2028.

Council declared a climate emergency in 2019 and remains committed to climate action. The 2026–27 Capital Budget includes dedicated investment in infrastructure and initiatives supporting delivery of the Climate Change Action Plan 2020–2030, contributing to emissions reduction and climate resilience.

## Executive summary (continued)

Through this Budget, Council seeks to responsibly balance financial stewardship, community service delivery and long-term investment, ensuring Bass Coast remains a resilient, liveable and sustainable community despite an increasingly complex global operating environment.

### I Budget Highlights

#### 2026-27 Budget Snapshot:

- \$124.6 million total gross budget, including:
    - \$88.6 million operating budget to support Council services
    - \$30.3 million Capital Works Program funding to invest in new infrastructure and meet asset renewal targets
    - \$5.6 million Debt Servicing
- all within a 2.75% average general rate increase in line with the State Government rate cap

#### 2026-27 Budget Highlights:

##### **\$4.85 million on our leisure and recreational facilities, including:**

- Thompson Reserve Inverloch pavilion upgrade \$1.9 million
- Wonthaggi sporting field upgrade \$720,000
- Wonthaggi Aquatics & Leisure Centre upgrade \$500,000
- Playspace renewal and upgrade program \$300,000
- Mountain Bike/BMX Strategy implementation \$100,000

##### **\$8.5 million to improve and maintain Council's road network, including:**

- Investment in urban roads renewal \$2.6 million
- Drainage improvement program \$1.9 million
- Rural roads renewal program \$1.4 million
- Transport Structures Design \$0.3 million

##### **\$3.3 million to improve tracks, trails and footpaths, including:**

- Inverloch to Wonthaggi trail - Phase 2 \$1.2 million
- Surf Parade pathway \$1.16 million
- Pathway Gaps and Renewal Program \$497,000
- Cowes to Ventnor Trail Design \$400,000

##### **\$8.7 million to upgrade community facilities, including:**

- Cowes Streetscape delivery \$3.6 million
- Structural renewals program \$1.2 million
- Inverloch community hub renewal program Phase 2 \$0.5 million
- Old Wonthaggi Post Office renewal \$0.3 million

##### **\$24.1 million on our waste services, including:**

- Delivery and management of waste services \$16.0 million
- Landfill rehabilitation \$4.8 million
- Waste facility improvements \$1.7 million
- Construction of Grantville Landfill Cell 8 \$1.2 million

## 2 Budget Influences

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

### 2.1 Snapshot of Bass Coast

The people of Bass Coast acknowledge the traditional owners of this land, the Bunurong people who maintained a beautiful combination of unspoilt coastline and picturesque rural hinterland. We live in respectful harmony with our environment, a popular holiday destination with vibrant townships rich with culture and distinct character. Our world-renowned surf breaks and Penguin Parade provide a breathtaking getaway for over three million visitors each year.

Currently one of the fastest growing areas in regional Victoria, Bass Coast's population is spread among the townships of Wonthaggi, Cowes, Inverloch, San Remo and Grantville as well as numerous smaller hamlets. It has a thriving and diverse economy that supports agribusiness and service industries. Bass Coast is an ideal place to raise a family in a friendly regional community that embraces true country values.

#### Population

The total population of Bass Coast is estimated to be 44,862 people according to the Australian Bureau of Statistics. Reflecting the appeal of the Bass Coast as a holiday and retirement destination, a substantial number of ratepayers reside outside the Shire.

#### Tourism

From surfing and cycling to wining and dining, Bass Coast offers over 180 kilometres of spectacular coastline, beautiful bush areas and scenic rolling hills. During summer season the population grows to around 80,000. Bass Coast welcomes more than 3 million (overnight and daytrip) visitors every year.

#### Ageing population

According to the Australian Bureau of Statistics as at 2021, the municipality has a significant ageing resident population with 38% of residents aged over 60. This is higher than average for regional Victoria where those aged over 60 is approximately 29% of the population. There is a prevalence of second homes ownership within the Shire. Almost 10% of the Australian population has access to a second home, mostly within driving distance of their primary residence, these can be used for a variety of purposes, such as holidaying, investment or retirement.

#### Housing

Over the next 15 years it is estimated that across Bass Coast, it will need to provide for an additional 10,000 homes to accommodate the changing housing needs of our growing population. Our attractive townships, coastal villages and rural hamlets make Bass Coast one of the most desirable place to live, work and visit. Council will continue to focus growth in Wonthaggi while allowing some infill development in Inverloch, Cowes, San Remo and Grantville. This is based on the principle of linking good access to jobs, services and infrastructure with housing supply.

## 2.2 External Influences

The preparation of this Budget is influenced by the following external factors:

- The Victorian Government has set the 2026-27 rate cap at 2.75%.
- Geopolitical instability continues to drive significant volatility in global energy markets and fuel prices. While this draft budget incorporates specific cost assumptions, the situation remains dynamic and unpredictable. These escalations represent an external factor beyond Council's control and may necessitate adjustments to operational expenditure should prices exceed current projections
- The Consumer Price Index (CPI) rose 3.8% over the 12 months to December 2025, driven by higher prices for housing, food and non alcoholic beverages and recreation and culture.
- The Wage Price Index has increased to 3.4% for the 12 months to December 2025. This increase is linked to growth in health care and social assistance.
- Interest rates have increased with the Reserve Bank of Australia (RBA) increasing rates in February and March 2026 and forecasts indicating rates will likely be increased further over the remainder of 2026.
- Population growth will continue to be an important driver of economic growth and demand for housing.
- Over time funding provided to Local Governments has not kept pace with service cost growth and has escalated through cost shifting where Local Government provides a service to the community on behalf of the State or Federal Government.

## 2.3 Budget principles

In response to these influences, guidelines were prepared and distributed to all Council officers with budget responsibilities. The guidelines set out the key budget principles upon which the officers were to prepare their budgets.

The principles included:

- Grants to be based on confirmed funding levels.
- New revenue sources to be identified where possible.
- Service levels to be maintained with the aim to use fewer resources with an emphasis on innovation and efficiency.
- Salaries and wage increases are linked to the current Enterprise Agreement.
- Employer Superannuation Guarantee contributions are 12% ongoing
- New initiatives or employee proposals to be justified through a business case.
- Targeted a 0% increase in non-CPI linked expenses.
- Operating revenues and expenses arising from completed capital projects to be included.

## 2.4 Addressing the Climate Change Emergency

Bass Coast has declared a climate emergency and developed a *Climate Change Action Plan 2020-30* recognising the role of both Council and the community in our collective response to reduce our emissions, build community resilience against the local impacts of climate change and ultimately reverse the impacts of global warming. Council has committed funding in the Budget for several projects that will support its objective of having zero net emissions by 2030 and ensuring a climate resilient community. Details of projects that are aligned to the actions within the Climate Change Action Plan are:

- Continuation of the sector leading waste collection system which includes the use of an organics bin for the disposal of household food waste. This initiative has enabled Bass Coast to divert more than three quarters of its waste from landfill, which is a sector leading outcome.
- Implementing Council's Environmentally Sustainable Design (ESD) Policy, aligning Council's building and infrastructure projects with its net zero by 2030 target.
- Delivering a climate resilience toolkit and campaign, that supports emissions reduction and adaptation across Bass Coast.
- Continuing to upgrade the energy efficiency and solar coverage at Council facilities, by acting on recommendations from energy audits across our sites.
- Continuing to deliver the Biolinks Program, that provides significant carbon drawdown and habitat enhancement outcomes.
- Improving the pedestrian friendly aspects of our townships through the Footpaths Gaps Program.
- Delivering the Urban Forest Strategy, and key actions to support it.
- Delivering significant coastal erosion management, including detailed monitoring and grant funded projects.

## 2.5 Long term strategies

The Budget includes consideration of a number of long term strategies including the Long Term Financial Plan 2025-2035 and contextual information to assist Council to prepare the Budget in a proper financial management context. These include Budget financial statements for 2026-27 and 3 years of Projections to 2029-30 (Section 7), Rating Strategy (Section 4) and intended Borrowings (Section 8.2).

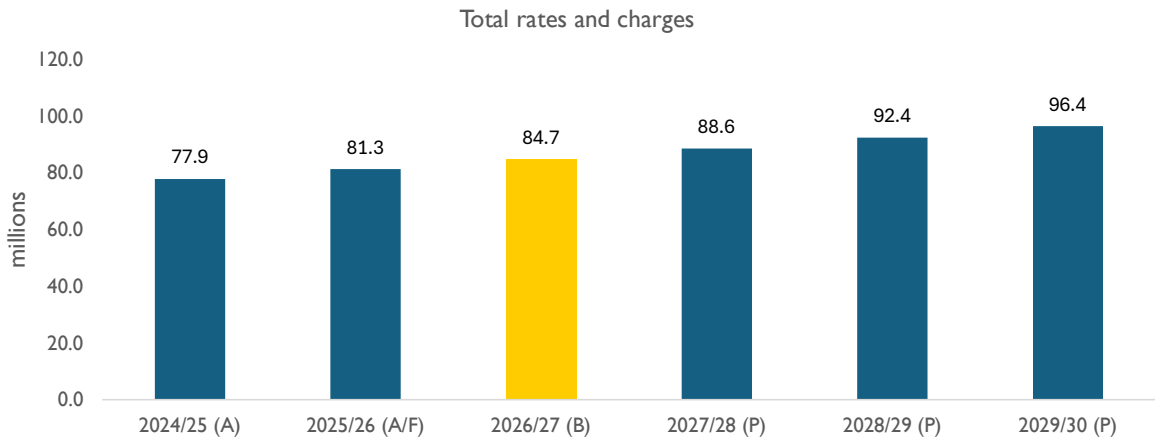
## 2.6 Gender Impact Assessment

In accordance with the *Gender Equality Act 2020*, a Gender Impact Assessment (GIA) has been undertaken when developing this policy.

### 3 Summary of financial position

Council has prepared a Budget for the 2026-27 financial year which seeks to balance the demand for services and infrastructure with the available funds. Key budget information is provided below about rates and charges, operating result, cash and investments, capital works, financial position, financial sustainability and strategic objectives of Council.

#### 3.1 Total rates and charges



The total rates and charges of \$84.7 million for the 2026-27 year are in line with prior year projections.

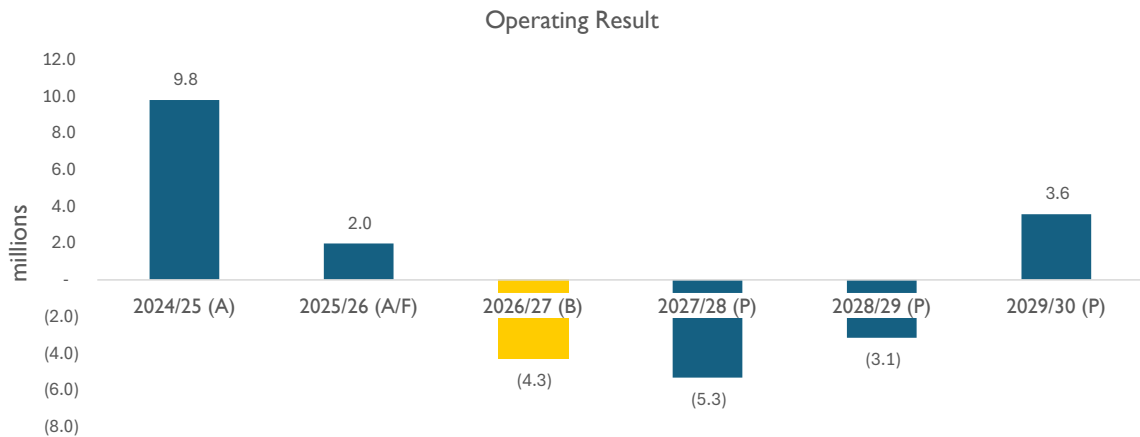
Rate revenue for 2026-27 year is expected to be \$63.7 million. The year on year increase includes a 0.6% growth in the number of properties within the municipality combined with an average rate increase of 2.75% in line with the rate cap as mandated by the State Government.

Waste Charges for 2026-27 is expected to be \$20.1 million. Council utilises a waste recovery model; that sets the Waste Charge at a level that covers the cost of providing waste services across the municipality and meet regulatory requirements. The standard Waste Charge will increase by \$51.51 to \$669.51 in 2026-27.

The balance of \$0.9 million includes supplementary rates and interest.

Refer also to Section 8.1.1 for further information on rates and charges.

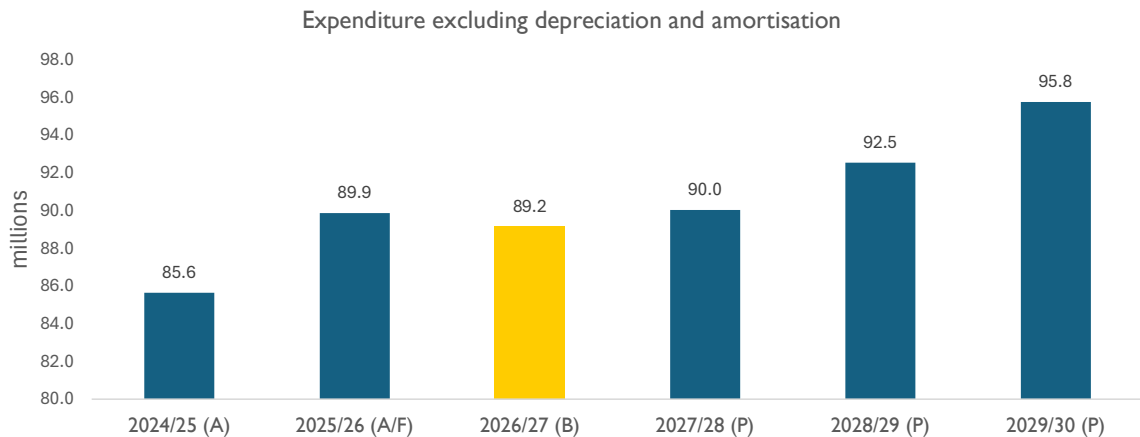
### 3.2 Operating result



The operating deficit in the 2026-27 year is projected to be \$4.3 million. The 2026-27 projected deficit is due to a combination of \$4.8 million funding for waste management operating projects and a sharp increase in depreciation following recent revaluations of bridges, roads, pathways and open space assets.

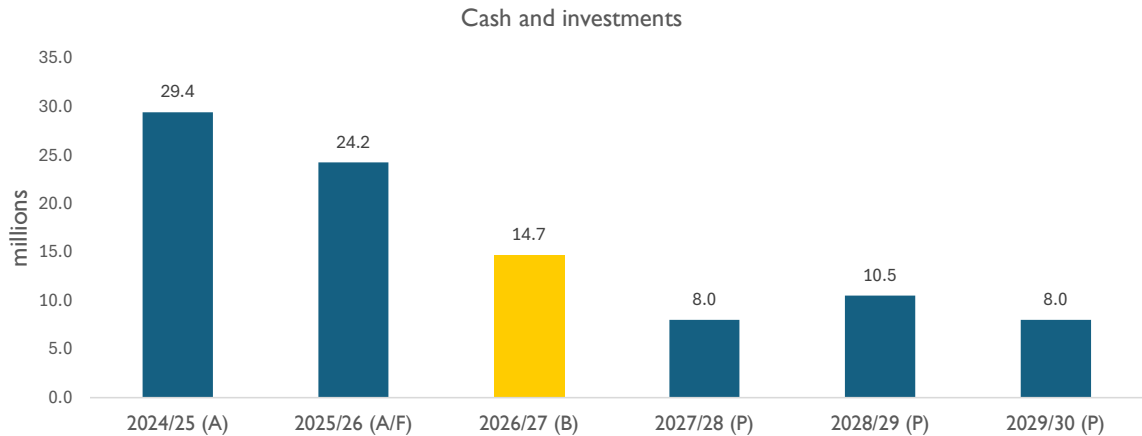
The elevated 2024-25 result reflects the receipt of \$6.0 million in unbudgeted developer contributed assets. Council's current forecast surplus of \$2.0 million is due to \$15.3 million in capital grant funding, which is linked to the development of major intergenerational capital projects.

### 3.3 Expenditure excluding depreciation and amortisation



Expenditure excluding depreciation and amortisation for the 2026-27 year is expected to be \$89.2 million. Growth of operating expenses has been restrained, by a focus on cost containment and the inclusion of labour cost efficiencies in the Budget. The 2026-27 Budget reflects the impact of waste compliance costs through old landfill rehabilitation \$4.8 million reducing slightly from the 2025-26 Forecast of \$5.1 million.

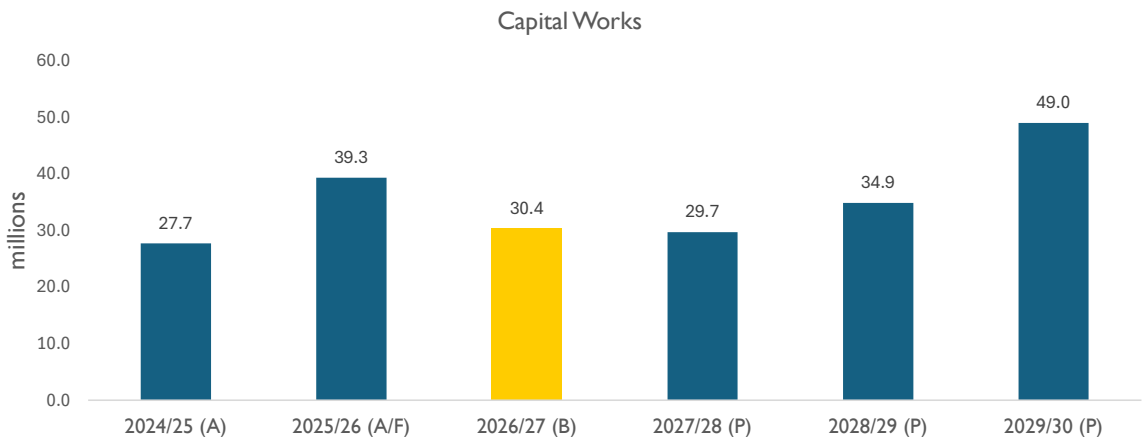
### 3.4 Cash and cash equivalents



Cash and cash equivalents are budgeted to be \$14.7 million as at 30 June 2026. Cash and cash equivalents are expected to reduce to \$8 million as at 30 June 2030. This is due to the planned utilisation of discretionary reserves as a capital works funding source.

Refer to Section 7.4 for the Statement of Cash Flows and Section 8.4 for the detailed capital works program.

### 3.5 Capital works



The Capital Works Program for 2026-27 is expected to be \$30.35 million.

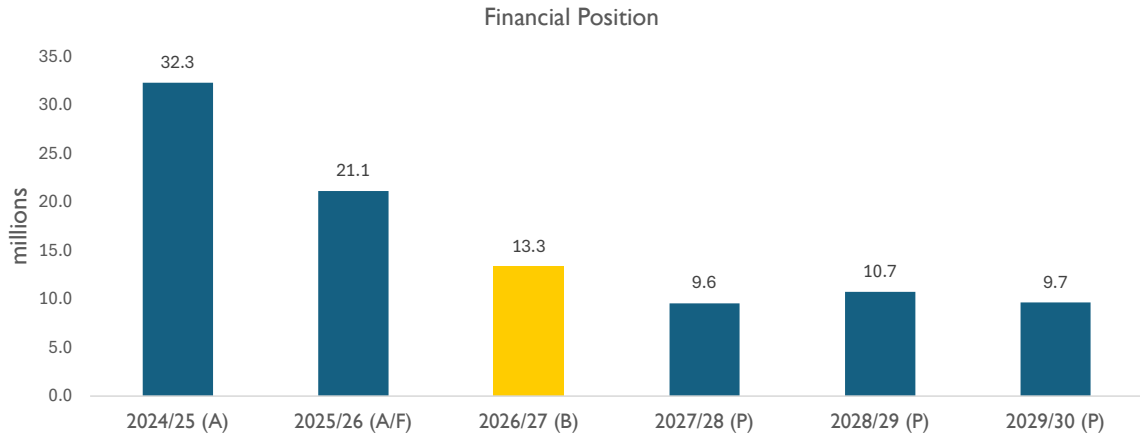
The 2026-27 Program includes a continued investment in new, renewal and upgrade of Council assets including \$3.6 million on the continuation of the Cowes Streetscape Master Plan, \$2.6 million on sporting pavilions and \$1.2 million for completion of phase two of the Wonthaggi-Inverloch Shared Path.

The program is funded by capital grants of \$6.3 million, borrowings of \$1.3 million and the remainder from Council funds. The capital expenditure program has been rigorously prioritised considering deliverability and community need.

The 2029/30 Program is predominatly driven by the Wonthaggi Aquatics and Leisure Centre \$20.0 million

Refer to Section 7.4 for the Statement of Capital Works and Section 8.4 for the detailed capital works program.

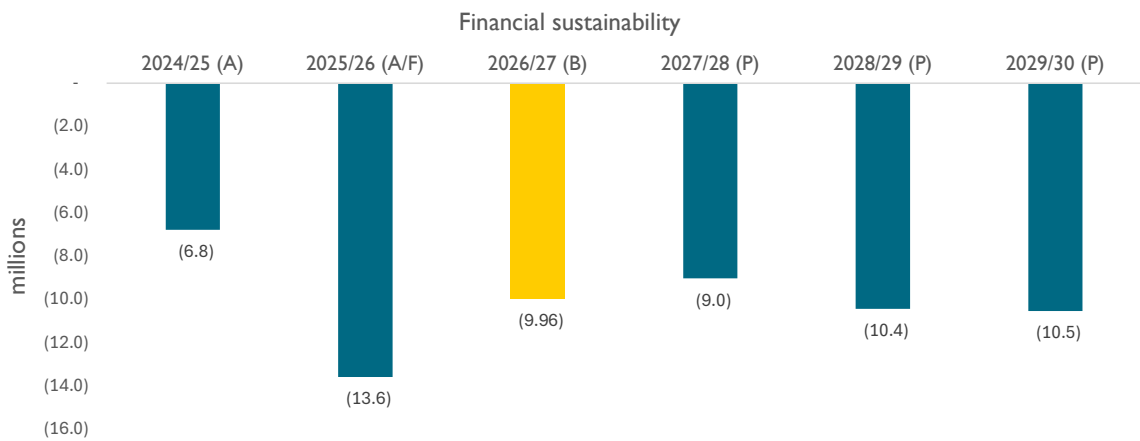
### 3.6 Financial position



Council's working capital position is expected to reduce over the coming four years from a net \$13.3 million in 2026-27 to \$9.7 million by June 2030. This result remains within VAGO's low risk rating and confirms that Council's financial position will remain sound with a working capital ratio greater than 1.0.

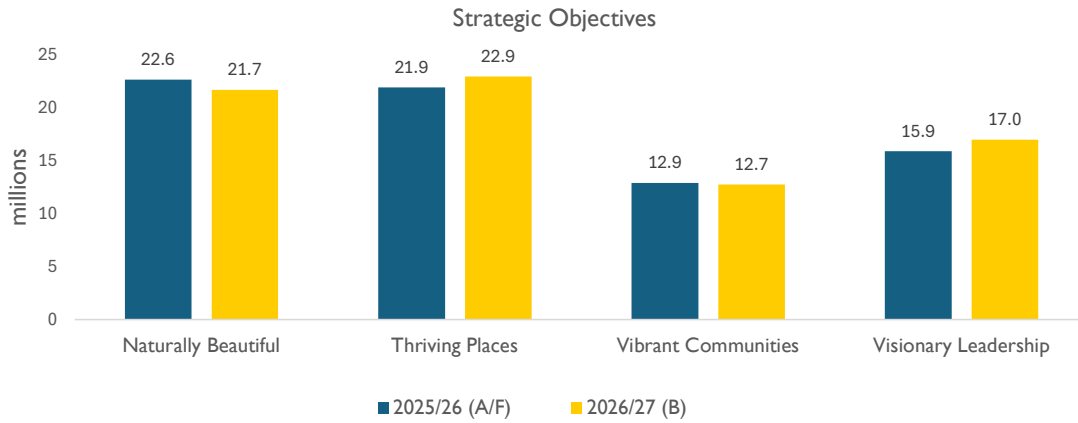
Refer to Section 7.2 for the Balance Sheet.

### 3.7 Financial sustainability



Council's projected adjusted underlying results range from a deficit of \$10 million in 2026-27 to \$10.5 million in 2029-30. This reflects the impact of a significant increase in depreciation expense resulting from asset revaluation uplifts, significant waste compliance costs through old landfill rehabilitation, and a projected 2.5 per cent rate cap.

### 3.8 Strategic objectives



The Budget includes a range of services and initiatives to be funded that will contribute to the achievement of the strategic objectives specified in the Council Plan. The above graph shows the level of funding allocated in the Budget compared to 2025-26 Forecast at Quarter 2.

The services that contribute to these objectives are set out in Section 6.

## Rating Strategy

### 4 Rating information

This section contains information on Council's past and projected rating levels along with Council's rating structure and the impact of changes in property valuations.

#### 4.1 Rating context

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

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

In developing the Budget, Council's Rating Strategy was reviewed and updated following community consultation. Rates and charges were identified as an important source of revenue, and planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026-27 the FGRS cap has been set at 2.75%. The cap applies to general rates and is calculated on the basis of Council's average rates and charges.

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

Council has resolved to make changes to the existing rate differentials following community consultation from November 2025 to January 2026 and adoption of a new Rating Strategy. The changes reduce the rating differential for farm land from 80% to 65%, and increase the rating differential for vacant land from 150% to 200%. Developed land remains unchanged at 100%. Council has also resolved to reform the Rural Land Management Program to ensure alignment with Council Plan objectives, to deliver enhanced biodiversity and natural asset protection that targets high-value conservation work. To achieve Council's objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 2.75% in line with the rate cap.

This will raise total rates and charges for 2026-27 to \$84,692,000.

#### 4.2 Current and proposed rates and charges

The following table sets out current and future proposed increases in revenue from total rates and charges and is based on the forecast financial position of Council as at 30 June 2026. Please note that the total rates and charges increase includes expected growth within the municipality during these periods. The average rate increase per assessment is anticipated to be in accordance with the projected rate cap.

Year	Rate Cap Increase %	Waste Charge increase %	Total Rates and charges \$'000s	Total Rates & Charges Increase %
2025/26	3.00%	8.7%	81,267	4.4%
2026/27	2.75%	6.1%	84,692	4.2%
2027/28	2.50%	5.0%	88,560	4.6%
2028/29	2.50%	5.0%	92,388	4.3%
2029/30	2.50%	5.0%	96,392	4.3%

### 4.3 Rating Structure

Council proposes to apply various rates:

**a) Developed Land rate**

The Developed Land rate being any land that does not have the characteristics of Farm Land or Vacant Land and on which a building is erected and is lawfully used for residential, commercial or industrial purposes and designed for permanent occupation. The objective of this differential rate is to ensure that such land makes an equitable financial contribution toward the cost of carrying out the functions of Council.

**b) Farm Land rate**

The Farm rate currently set at 65% of the Developed Land rate (previously 80%) is based on the definition of a farm within the *Valuation of Land Act 1960*. The *Valuation of Land Act 1960* definition of Farm Land for valuation purposes requires that farm properties are at least 2 hectares and be:

- i. primarily used for agricultural production (grazing, dairying, pig farming, poultry farming, pig farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind); and,
- ii. used by a business which has a significant or substantial commercial purpose, seeks to make a profit on a continuous or repetitive basis or has a reasonable prospect of making a profit from the agricultural activities being undertaken.

**c) Vacant Land rate**

The vacant land differential rate applies to all vacant land in the Shire (except for Farm Land) and is set at 200% of the developed land rate (previously 150%) on the basis that Council will encourage development of vacant land and therefore generate economic development within the Shire.

**d) Cultural and Recreational Land rate**

Council also applies a Cultural and Recreational Land rate (set at 60% of the Developed Land rate). Under the *Cultural and Recreational Lands Act 1963*, provision is made for Council to grant a rating concession to any "recreational lands" which meet the test of being "rateable land" under the Act. This concession is given to cultural and recreational organisations that provide general community benefits as part of their activities.

**e) Waste Charge**

Council currently applies a service charge for the collection and disposal of refuse on urban properties and providing waste services for the municipality (street litter bins, transfer station and recycling facilities). Council retains the objective of setting the service charge for waste at a level that fully recovers the cost of the waste services, including providing for the cost of rehabilitation and remediation of the Council's Landfill once it reaches the end of its useful life.

For more information on the rates and charges see Note 8.1.1.

#### 4.4 Consideration of Ministerial Guidelines for Differential Rates

The Bass Coast Shire Council rating structure comprises three differential rates (developed land, vacant land and farm). These rates are structured in accordance with the requirements of Section 161 'Differential Rates' of the *Local Government Act 1989*, and the *Ministerial Guidelines for Differential Rating 2013*.

As part of the review of its rating structure, Council has considered a detailed Rating information and discussion paper. This paper considered the State Government's *Developing a Rating Strategy: A Guide for Councils*. This has helped Council to properly consider the matters included in the Guidelines. In particular:

- a) Council believes that the use of differential rates will contribute to the equitable and efficient carrying out of its functions. Council is of the view that equity is achieved through the distribution of rates between rateable properties by the application of current and accurate property valuations. Council undertakes regular property valuations as required by the Act and to the standards set out by the Valuer-General. Equity can also be achieved by the classification of properties into homogenous property categories. Council has identified these categories in its rating structure set out above. Equity therefore can be achieved by the treatment of like properties, in other words, that similar rates are paid by similar properties. Council achieves this by a combination of accurate valuations and homogenous property classification. Council also believes that the rating structure can be administered efficiently as it is a relatively simple structure which has been in place for some time.
- b) In specifying the objective of each differential rate, Council has had regard to good practice taxation principles and its assessment against each differential rate objective and determination. It has done this by considering the taxation principles based upon the capacity to pay principle, the benefit principle and the wealth taxation

The capacity to pay principle looks at the issue of the relativity of rates paid by the major categories of property. However, the most vexed issue related to capacity to pay is assessing it across different categories of property. Council is of the view that differential rates based upon the capacity to pay principle will not deal practically with the situations of all individuals, businesses and households who pay rates.

The benefit principle looks at whether there should be a link in the amount of rates paid and the benefit received by ratepayers. A common complaint levelled at Council is that "the rates I pay have no correlation with the services I consume or the benefits I receive". This argument is based on the benefit principle (the opposite of the wealth tax principle) that argues there should be a nexus between the consumption of services or benefit and the rate burden.

#### **4.4 Consideration of Ministerial Guidelines for Differential Rates (continued)**

However, any assessment of the relative benefits received by various categories of property owners raises many practical difficulties, in particular, trying to trace quantifiable consumption/benefits to particular types of property or geographic locations and attributing varying levels of access by ratepayers to services that are universally available. Any in-depth analysis of this issue could also be quite costly and impact on efficiency. Any such analysis could reduce to arguments of what services are consumed by town versus rural, businesses versus residences, and town versus town. The exercise is not clear cut – for example, it might be argued that rural ratepayers derive less benefit from street cleaning than their town counterparts but the reverse argument may be put with respect to the costs of maintaining rural roads. For these reasons, Council does not believe that setting differential rates based upon the benefit principle is practical, equitable and efficient.

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

Council is limited to property taxes with which to tax wealth. Wealth can be defined as the total value reflected in property and investments and income directed to day-to-day living. Local government is limited to taxing one component of wealth – real property. Council rates tax the stored “wealth” or unrealised capital gains inherent in land and buildings.

Council believes that the Wealth Tax principle is the most equitable and efficient to adopt in terms of its rating structure. Some moderation of the effect of property value on the level of rates levied is however required to make the rating system more equitable and stable than it would be in the absence of such intervention. Council believes that differential rates should be used in this regard.

- c) Council has done modelling in order to understand the impact of the rating decision on those rated differentially and the consequential impact upon the broader municipality.

In specifying the objectives of the differential rates in this Budget, Council has had regard to the strategic objectives set out in the Council Plan to ensure that its objectives for differential rates accord with the strategic objectives set out in the Council Plan.

#### **4.5 General revaluation of properties**

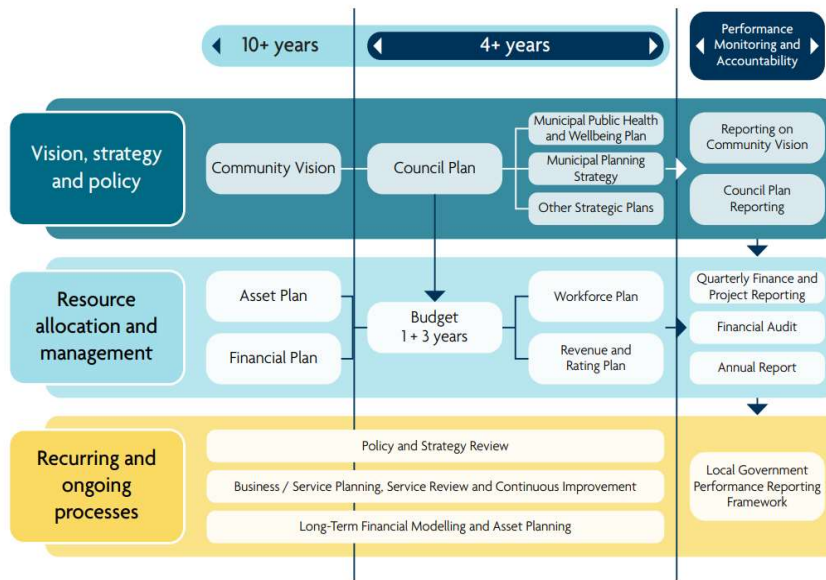
The *Valuation of Land Act 1960* is the principal legislation for the determination of property valuations. Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts property valuations annually. Bass Coast Shire Council applies a Capital Improved Valuation (CIV) to all properties within the municipality to take into account the full developed value of the property. This basis of valuation takes into account the total market value of the land, including buildings and other improvements.

## 5 Link to the Integrated Planning and Reporting Framework

This section describes how the Budget links to the achievement of the Community Vision and Council Plan within an overall integrated strategic planning and reporting framework. This framework guides the Council in identifying community needs and aspirations over the long term (Community Vision, Financial Plan and Asset Plan), medium term (Council Plan, Workforce Plan, and Revenue and Rating Plan) and short term (Budget) and then holding itself accountable (Annual Report).

### 5.1 Planning and accountability framework

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 Integrated Planning and Reporting Framework there are opportunities for community and stakeholder input. This is important to ensure transparency and accountability to both residents and ratepayers.



Source: Department of Government Services

The timing of each component of the Integrated Planning and Reporting Framework is critical to the successful achievement of the planned outcomes.

### 5.2 Key planning considerations

#### Service level planning

Although councils have a legal obligation to provide some services or source these through external providers (such as animal management, local roads, food safety and statutory planning), most council services are not legally mandated (including some services closely associated with councils, such as libraries, building permits and sporting facilities). Further, over time, the needs and expectations of communities can change. Therefore, 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. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works. Community consultation needs to be in line with a council's adopted Community Engagement Policy and Public Transparency Policy.

### 5.3 Our purpose

#### Community Vision

From its flowing hills to its coastal woodlands and wild unspoiled coastlines, the Bass Coast is a source of celebration for all who live in and visit the region. Our townships are vibrant, rich with culture and full of life, each with its own distinct character. Drawing on our creativity, innovation and resilience we've created a thriving and diverse economy that supports sustainable agriculture and industry. We live proudly on Bunurong Country, and build on learnings from our First Peoples and their knowledge. We coexist in harmony with our environment, and are prepared for future challenges and changes. We are the people of the Bass Coast. Experience our cultures and history, and contribute to our story.

#### Operating Principle

Bass Coast Shire Council is committed to delivering good governance for the benefit and well-being of the local communities and future generations. This involves partnering with the communities to address current needs and be prepared for future challenges. In all that we do, Council is committed to being:

Responsive	Actively engaging with the community, listening with intent, and addressing needs promptly and appropriately.
Efficient	Maximising the impact of our resources by reducing waste and providing high-quality, cost-effective services
Transparent	Operating with openness, inclusivity, and accountability in all decision-making processes.
Future-focused	Identifying challenges and opportunities, showing strong leadership to foster resilience, support climate adaptation, and make decisions that benefit both current and future generations.

#### Our values

Bass Coast Shire Council has a clear strength in the bond and affinity between its employees and our community. Employees support the community leadership and governance role of Councillors and work together to achieve the commitments of the Council Plan. Having all Bass Coast Shire Council employees practice the following organisational values enhances the quality of this partnership:

- Accountability
- Respect
- Integrity
- Passion
- Community

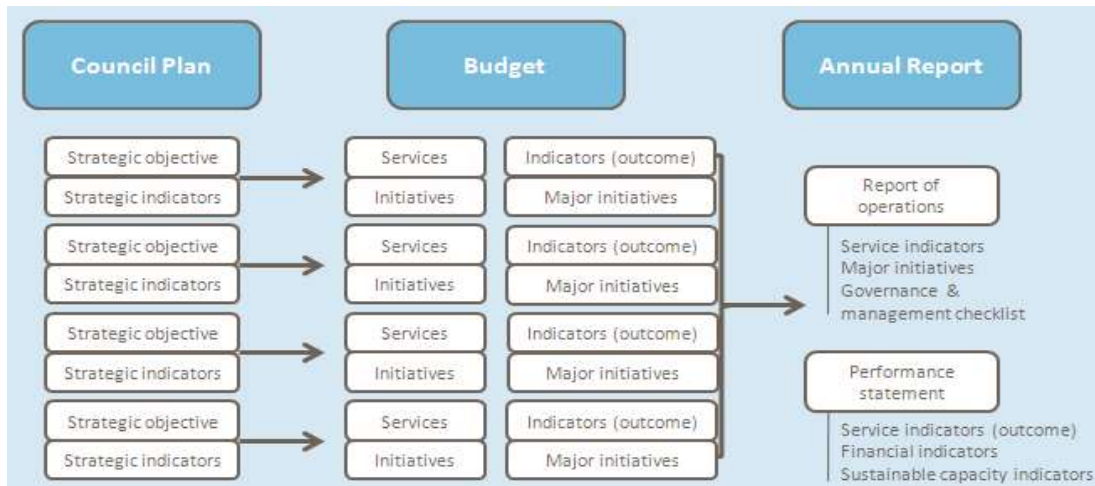
### 5.4 Strategic objectives

Council delivers services and major initiatives under 30 major service categories. Each contributes to the achievement of one of the four Strategic Objectives as set out in the Council Plan 2025-2029. The following table lists the four Strategic Objectives as described in the Council Plan. Further detail of services is provided in Section 6.

Strategic Objective	Description
1. Naturally Beautiful	Together we build resilience and protect and enhance our natural environment.
2. Thriving Places	Facilities and infrastructure meet current and future needs. Growth is sustainable and well planned. Our economy, agriculture, tourism and industries are resilient. Unique character is preserved.
3. Vibrant Communities	Communities are healthy, inclusive, safe and socially connected. Communities celebrate opportunity, recreation, diversity, heritage and reconciliation.
4. Visionary Leadership	Our communities flourish through leadership that is open and responsible, ensuring decisions serve the communities best interests, and comply with legislative obligations.

## 6 Services and service performance indicators

This section provides a description of the services and major initiatives to be funded in the Budget for the 2026-27 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan 2025-2029. 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 its 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 Government Services

## 6.1 Strategic Objective 1: Naturally Beautiful

Described below are the services, major initiatives and service performance indicators for each business area to achieve our objective of Naturally Beautiful; Together we build resilience and protect and enhance our natural environment.

### Services

Service areas	Description of services provided		2024/25	2025/26	2026/27
			Actual \$'000	Forecast \$'000	Budget \$'000
Governance & Leadership	Deliver leadership and management to build resilience and protect and enhance our natural environment.	<i>Income</i>	-	-	-
		<i>Expenditure</i>	697	699	646
		<i>Surplus / (Deficit)</i>	(697)	(699)	(646)
Environmental Partnerships	Support environmental partnership relationships and oversee management agreements and projects.	<i>Income</i>	2	10	-
		<i>Expenditure</i>	351	379	378
		<i>Surplus / (Deficit)</i>	(349)	(369)	(378)
Environmental Policy & Strategy	Manage environmental strategies and plans.	<i>Income</i>	138	33	5
		<i>Expenditure</i>	191	234	141
		<i>Surplus / (Deficit)</i>	(53)	(201)	(136)
Environmental Program Delivery	Manage foreshore and bushland reserves, urban forestry and sustainability programs.	<i>Income</i>	97	59	21
		<i>Expenditure</i>	2,495	2,504	1,771
		<i>Surplus / (Deficit)</i>	(2,398)	(2,445)	(1,750)
Resource Recovery & Waste Management	Kerbside bin collection, manage active and closed landfills, operate Transfer Stations, waste education.	<i>Income</i>	3,867	3,396	3,742
		<i>Expenditure</i>	15,386	20,802	20,920
		<i>Surplus / (Deficit)</i>	(11,519)	(17,406)	(17,178)
Open Space	Maintain fit for purpose wetlands. Deliver tree planting program.	<i>Income</i>	-	-	-
		<i>Expenditure</i>	1,374	1,528	1,583
		<i>Surplus / (Deficit)</i>	(1,374)	(1,528)	(1,583)

## 6.1 Strategic Objective 1: Naturally Beautiful (continued)

### Major Initiatives

1. Deliver the Urban Forestry Strategy planting program
2. Reform the Rural Land Management Program and align to Council Plan objectives, to deliver enhanced biodiversity and natural asset protection that targets high-value conservation work
3. Develop priority actions for the Circular Economy Framework
4. Partner with Bass Coast Landcare Network and Western Port Biosphere Foundation to deliver environmental leadership that promotes biodiversity, waterway health and climate resilience across the region

### Service Performance Outcome Indicators

Council Plan Strategic Indicators	Target or desired trend
Increase number of trees within shire townships	Council plant 1500 trees
Community satisfaction of waste management	Maintain or increase
Percentage of Council electricity use from renewable sources	100%
Increase native vegetation across the Shire	Council and partners plant 360,000 native plants in the rural landscape

Domain	Indicator	Performance Measure
Environment*	Waste management	Kerbside collection waste to landfill per serviced property
Cost	Waste management	Cost of kerbside waste collection services

\* Refer to table at section 6.7 for information on the calculation of Service Performance Outcome Indicators

## 6.2 Strategic Objective 2: Thriving Places

Described below are the services, major initiatives and service performance indicators for each business area to achieve our objective of Thriving Places; Facilities and infrastructure meet current and future needs. Growth is sustainable and well-planned. Our economy, agriculture, tourism and industries are resilient. Unique character is preserved.

Service areas	Description of services provided		2024/25 Actual \$'000	2025/26 Forecast \$'000	2026/27 Budget \$'000
Building & Statutory Planning	Administer and enforce building requirements and regulations. Assess planning permits and other applications, provide land use advice.	<i>Income</i>	1,153	1,257	1,201
		<i>Expenditure</i>	2,791	2,791	2,935
		<i>Surplus / (Deficit)</i>	(1,638)	(1,534)	(1,734)
Buildings, Plant & Operations	Maintain Council owned facilities, public amenities and equipment.	<i>Income</i>	-	28	79
		<i>Expenditure</i>	3,611	4,014	4,231
		<i>Surplus / (Deficit)</i>	(3,611)	(3,986)	(4,152)
Economic Development	Drive sustainable economic growth by delivering strategic marketing and brand development, supporting local business, and enhancing the region through visitor experience and event development.	<i>Income</i>	248	123	117
		<i>Expenditure</i>	1,831	1,876	1,812
		<i>Surplus / (Deficit)</i>	(1,583)	(1,753)	(1,695)
Construction, Civil Design & Assets	Deliver, manage and maintain fit for purpose community infrastructure and assets.	<i>Income</i>	92	179	20
		<i>Expenditure</i>	2,476	2,814	2,701
		<i>Surplus / (Deficit)</i>	(2,384)	(2,635)	(2,681)
Development Services	Facilitate quality and functional infrastructure, Ensure development compliance.	<i>Income</i>	572	401	571
		<i>Expenditure</i>	1,322	1,403	1,483
		<i>Surplus / (Deficit)</i>	(750)	(1,002)	(912)
Governance & Leadership	Deliver leadership and management to ensure facilities and infrastructure meet current and future needs; Growth is sustainable and well planned; Our economy, agriculture, tourism and industries are resilient, and our unique character is preserved.	<i>Income</i>	-	-	-
		<i>Expenditure</i>	1,895	1,953	1,959
		<i>Surplus / (Deficit)</i>	(1,895)	(1,953)	(1,959)
Growth Area Planning	Assess planning permits. Collect and manage developer contributions. Monitor and prioritise the delivery of infrastructure.	<i>Income</i>	29	129	25
		<i>Expenditure</i>	1,299	1,406	1,731
		<i>Surplus / (Deficit)</i>	(1,270)	(1,277)	(1,706)
Major Projects	Master planning and advocacy for transformative projects.	<i>Income</i>	-	-	-
		<i>Expenditure</i>	123	123	127
		<i>Surplus / (Deficit)</i>	(123)	(123)	(127)

## 6.2 Strategic Objective 2: Thriving Places (continued)

Service areas	Description of services provided		Actual \$'000	Forecast \$'000	Budget \$'000
Open Space	Maintain fit for purpose open spaces, tracks and trails, playgrounds and public amenities.	<i>Income</i>	96	100	103
		<i>Expenditure</i>	4,371	4,929	5,120
		<i>Surplus / (Deficit)</i>	(4,275)	(4,829)	(5,017)
Property	Oversee Council managed land, including leases and licensing, and purchasing and sales.	<i>Income</i>	1,111	1,154	1,310
		<i>Expenditure</i>	744	608	700
		<i>Surplus / (Deficit)</i>	367	546	610
Roads & Drainage	Maintain fit for purpose local roads, footpaths and drainage systems.	<i>Income</i>	2,910	1,994	2,045
		<i>Expenditure</i>	4,696	4,924	5,018
		<i>Surplus / (Deficit)</i>	(1,786)	(2,930)	(2,973)
Structures	Maintain fit for purpose marine structures, bridges, boardwalks, major culverts, retaining walls, jetties and public artwork.	<i>Income</i>	334	58	100
		<i>Expenditure</i>	437	463	681
		<i>Surplus / (Deficit)</i>	(103)	(405)	(581)

### Major Initiatives

5. Deliver Invest Bass Coast – a digital investment attraction project
6. Obtain Eco Destination Certification
7. Deliver the 2026-2027 Capital Works Program
8. Amend the Road Management Plan
9. Finalise the Bass Coast Planning Scheme Review
10. Advocate for funding for the delivery of Stage I of the Phillip Island Sporting Precinct
11. Finalise delivery of stage I of the Cowes Foreshore Precinct Project works
12. Continue Land Use Planning, Partnership Development and Master Planning of the Former Wonthaggi Secondary College Site
13. Finalise Detailed Designs for the Bass Coast Aquatic and Leisure Centre (Wonthaggi)
14. Commence a Planning Scheme Amendment to implement priority actions of the Wonthaggi Structure Plan Review
15. Finalise a Planning Scheme Amendment to implement priority actions of the San Remo Structure Plan
16. Finalise background studies for the environmental values mapping across the Shire, including the Western Port Woodlands
17. Develop the Encroachments Policy

## 6.2 Strategic Objective 2: Thriving Places (continued)

### Service Performance Outcome Indicators

Council Plan Strategic Indicators	Target or desired trend
Community satisfaction of sealed roads	Maintain or increase
Percentage of Council's Capital Works Program completed	80%
Renewal Funding Ratio	85-115%
Community satisfaction of recreational facilities	Maintain or increase
Annual total number of visits to leisure centres	Maintain or increase
Community satisfaction of the appearance of public areas	Maintain or increase
Community satisfaction of tourism development	Maintain or increase
Number of business permit applications supported through Council's Business Concierge Program	Maintain or increase

Domain	Indicator	Performance Measure
Environment*	Roads	Sealed local roads below the intervention level
Responsiveness*	Statutory planning	Planning applications decided within the relevant required time

\* Refer to table at section 6.7 for information on the calculation of Service Performance Outcome Indicators

### 6.3 Strategic Objective 3: Vibrant Communities

Described below are the services, major initiatives and service performance indicators for each business area to achieve our objective of Vibrant Communities; Communities are healthy, inclusive, safe and socially connected. Communities celebrate opportunity, recreation, diversity, heritage and reconciliation.

Service areas	Description of services provided		2024/25	2025/26	2026/27
			Actual \$'000	Forecast \$'000	Budget \$'000
Arts Culture & Heritage	Deliver vibrant cultural experiences including activating cultural facilities and supporting creative community projects.	<i>Income</i>	1,196	1,153	1,143
		<i>Expenditure</i>	2,701	2,684	2,650
		<i>Surplus / (Deficit)</i>	(1,505)	(1,531)	(1,507)
Community Wellbeing	Supports people at every stage of life to build inclusive and connected communities. Promote inclusion, accessibility, and safe, welcoming spaces for all. Manage contracted service of maternal child health, youth services and libraries. Coordinate kindergarten enrolment services and deliver immunisation and community grants.	<i>Income</i>	258	303	108
		<i>Expenditure</i>	4,427	4,810	4,757
		<i>Surplus / (Deficit)</i>	(4,169)	(4,507)	(4,649)
Community Safety & Resilience	Administer local laws, domestic animal management, school crossings, parking enforcement, boat ramp operations, environmental health and other regulatory compliance. Lead emergency management response and community safety initiatives.	<i>Income</i>	2,177	2,240	2,311
		<i>Expenditure</i>	3,361	3,967	3,894
		<i>Surplus / (Deficit)</i>	(1,184)	(1,727)	(1,583)
Customer & Visitor Experience	Deliver high quality customer service that is welcoming and inclusive.	<i>Income</i>	266	270	284
		<i>Expenditure</i>	2,361	2,357	2,388
		<i>Surplus / (Deficit)</i>	(2,095)	(2,087)	(2,104)
Governance & Leadership	Deliver leadership and management to ensure communities are healthy, inclusive, safe and socially connected; Foster communities that celebrate opportunity, recreation, diversity, heritage and reconciliation.	<i>Income</i>	-	-	-
		<i>Expenditure</i>	438	467	186
		<i>Surplus / (Deficit)</i>	(438)	(467)	(186)
Recreation & Leisure	Planning, maintenance and service delivery of recreation facilities, sporting grounds, leisure facilities, projects, programs and strategies.	<i>Income</i>	33	42	15
		<i>Expenditure</i>	1,691	1,910	1,774
		<i>Surplus / (Deficit)</i>	(1,658)	(1,868)	(1,759)
Transport & Movement	Transport planning, traffic and road safety, Electric Vehicle (EV) charging, road and drainage upgrade projects.	<i>Income</i>	-	6	-
		<i>Expenditure</i>	770	719	924
		<i>Surplus / (Deficit)</i>	(770)	(713)	(924)

### 6.3 Strategic Objective 3: Vibrant Communities (continued)

#### Major Initiatives

18. Deliver the Healthy, Safe and Resilience Plan 2025-2029 and Disability Action Plan 2025-2029
19. Deliver the Domestic Animal Management Plan 2026-2029
20. Develop the 2026-2029 Municipal Emergency Management Plan (MEMP) in partnership with Municipal Emergency Management Planning Committee agencies
21. Implement the First Nations Framework and further engage the Bass Coast First Nations Communities in development of inaugural Reconciliation Action Plan.
22. Develop the Marketing and Audience Development Strategy 2026-2029 for Arts, Culture and Heritage
23. Progress implementation of dinosaur trail masterplan

#### Service Performance Outcome Indicators

Council Plan Strategic Indicators	Target or desired trend
Youth Services contract KPIs met or exceeded	≥ 85 % of KPIs met or exceeded each year
Community satisfaction with art centres and libraries	Maintain or increase
Community satisfaction with community and cultural activities	Maintain or increase

Domain	Indicator	Performance Measure
Community	Library services	Library membership
Cost	Library services	Cost of library services
Responsiveness	Food safety	Critical and major non-compliance outcome notifications

\* Refer to table at section 6.7 for information on the calculation of Service Performance Outcome Indicators

#### 6.4 Strategic Objective 4: Visionary Leadership

Described below are the services, major initiatives and service performance indicators for each business area to achieve our objective of Visionary Leadership; Our communities flourish through leadership that is open and responsible, ensuring decisions serve the communities best interests, and comply with legislative obligations.

Service areas	Description of services provided		2024/25	2025/26	2026/27
			Actual \$'000	Forecast \$'000	Budget \$'000
Communications & Engagement	Provide relevant and accessible information, engage authentically with the community, and advocate for its needs.	<i>Income</i>	-	-	-
		<i>Expenditure</i>	903	996	1,114
		<i>Surplus / (Deficit)</i>	(903)	(996)	(1,114)
Corporate Planning and Performance	Provide strategic planning and performance reporting to support organisational goals and compliance.	<i>Income</i>	-	-	-
		<i>Expenditure</i>	445	424	467
		<i>Surplus / (Deficit)</i>	(445)	(424)	(467)
Finance, Systems & HR	Manage financial operations, business systems, and strategic procurement. Deliver HR functions including recruitment, workforce planning, employee relations, health, safety and wellbeing and development.	<i>Income</i>	3,003	2,775	2,157
		<i>Expenditure</i>	9,961	11,844	12,367
		<i>Surplus / (Deficit)</i>	(6,958)	(9,069)	(10,208)
Governance & Leadership	Deliver governance and leadership for Council, including Councillors and management.	<i>Income</i>	67	84	19
		<i>Expenditure</i>	3,470	2,976	2,666
		<i>Surplus / (Deficit)</i>	(3,403)	(2,892)	(2,647)
Governance	Deliver governance for Council, including Council meetings, compliance, Audit and Risk Committee, insurance, risk management and corporate information.	<i>Income</i>	-	1	2
		<i>Expenditure</i>	2,191	2,479	2,529
		<i>Surplus / (Deficit)</i>	(2,191)	(2,478)	(2,527)

#### Major Initiatives

24. Enhance customer experience by improving engagement channels
25. Finalise a review of the Waste Service Charge
26. Deliver a new Council website
27. Deliver the Workforce Plan 2026-2029
28. Actively champion Council's advocacy priorities
29. Deliver sector leading beach safety through partnership

## 6.4 Strategic Objective 4: Visionary Leadership (continued)

### Service Performance Outcome Indicators

Council Plan Strategic Indicators	Target or desired trend
Views on Engage Bass Coast website	Maintain or increase
Responsive customer service	≥ 70% resolution at first contact via customer service
Community satisfaction with customer service	Maintain or increase
Enable more efficient interactions with Council	Increase annually % of digital interactions
Percentage of total income from sources other than rates	Maintain or increase
Community satisfaction with Overall Council direction	Maintain or increase
Community satisfaction with Value for money	Maintain or increase
Community satisfaction with Council decisions	Maintain or increase
Community satisfaction with overall Council performance	Maintain or increase
Community satisfaction with lobbying on behalf of community	Maintain or increase
Community satisfaction with informing community	Maintain or increase

Domain	Indicator	Performance Measure
Governance*	Community engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions
Governance	Financial decisions	Total unpaid rates and charges

\* Refer to table at section 6.7 for information on the calculation of Service Performance Outcome Indicators

## 6.7 Service Performance Outcome Indicators

Service	Indicator	Performance Measure	Computation
Governance	Community engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
	Financial decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year)	[Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100
Community	Library services	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Environment	Roads	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100
	Waste management	Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties
Responsiveness	Food 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
	Statutory planning	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Cost	Library services	Cost of library services (direct cost of library services per head of population)	Direct cost of library services / Population
	Waste management	Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	Direct cost of kerbside waste collection services / Number of serviced properties

## 6.8 Performance Statement

Any service performance indicators detailed in the preceding pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 98 of the Act and included in the 2026-27 Annual Report. The Performance Statement will also include reporting on prescribed indicators of financial management and financial forecasting (outlined in Section 9.3). Some of these prescribed indicators are not included in this Budget report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The Major Initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

## 6.9 Reconciliation with budgeted operating result

Strategic Objectives	Surplus/ (Deficit) \$'000	Expenditure \$'000	Income / Revenue \$'000
Naturally Beautiful	(21,671)	25,439	3,768
Thriving Places	(22,927)	28,498	5,571
Vibrant Communities	(12,712)	16,573	3,861
Visionary Leadership	(16,965)	19,143	2,178
<b>Total</b>	<b>(74,275)</b>	<b>89,653</b>	<b>15,378</b>
<b>Expenses added in:</b>			
Depreciation & Amortisation	29,980		
Borrowing Costs	876		
Finance costs - leases	46		
Other expenses/Adjustments	45		
Landfill Provision Amounts Used	(1,451)		
<b>Deficit before funding sources</b>	<b>(103,770)</b>		
<b>Funding sources added in</b>			
Rates & charges	84,692		
General Purpose Financial Assistance Grant	7,368		
Capital Grants	6,325		
Capital Contributions	1,086		
<b>Total funding sources</b>	<b>99,471</b>		
<b>Operating surplus/(deficit) for the year</b>	<b>(4,299)</b>		

## 7 Financial Statements

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

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

Unless otherwise stated, amounts in the financial report have been rounded to the nearest thousand dollars. Figures in the financial statement may not equate due to rounding.

### 7.1 Comprehensive Income Statement

For the four years ending 30 June 2030

	NOTES	Forecast				
		Actual	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income / Revenue</b>						
Rates and charges	8.1.1	81267	84692	88560	92388	96392
Statutory fees and fines	8.1.2	3399	3808	3942	4081	4225
User fees	8.1.3	5614	6214	6433	6660	6895
Grants - operating	8.1.4	10249	9866	9936	10185	10439
Grants - capital	8.1.4	16737	6325	4827	8667	15622
Contributions - monetary	8.1.5	569	1308	1113	798	694
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		92	0	0	0	0
Other income	8.1.6	3240	2636	2477	2525	2413
<b>Total income / revenue</b>		<b>121167</b>	<b>114849</b>	<b>117289</b>	<b>125304</b>	<b>136680</b>
<b>Expenses</b>						
Employee costs	8.1.7	39299	40771	42140	43838	45605
Materials and services	8.1.8	44974	43611	43082	43814	44821
Depreciation	8.1.9	28607	29288	31896	35212	36613
Amortisation - intangible assets	8.1.10	350	357	365	372	379
Depreciation - right of use assets	8.1.11	368	334	321	333	345
Allowance for impairment losses		47	14	10	10	10
Borrowing costs	8.2.1	1081	876	757	701	1009
Finance costs - leases		46	46	56	48	39
Other expenses	8.1.12	4413	3851	3983	4122	4268
<b>Total expenses</b>		<b>119185</b>	<b>119148</b>	<b>122610</b>	<b>128450</b>	<b>133089</b>
<b>Surplus/(deficit) for the year</b>		<b>1,982</b>	<b>(4,299)</b>	<b>(5,321)</b>	<b>(3,146)</b>	<b>3,590</b>
<b>Total comprehensive result</b>		<b>1,982</b>	<b>(4,299)</b>	<b>(5,321)</b>	<b>(3,146)</b>	<b>3,590</b>

## 7.2 Balance Sheet

For the four years ending 30 June 2030

	NOTES	Forecast				
		Actual	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
Cash and cash equivalents		24,245	14,748	8,024	10,527	8,049
Trade and other receivables		11,955	9,919	10,104	10,838	11,911
Other financial assets		27,776	27,776	27,776	27,776	27,776
Inventories		55	55	55	55	55
Other assets		1,346	1,363	1,381	1,399	1,418
<b>Total current assets</b>		<b>65,377</b>	<b>53,862</b>	<b>47,340</b>	<b>50,595</b>	<b>49,209</b>
<b>Non-current assets</b>						
Property, infrastructure, plant & equipment		1,355,224	1,355,839	1,353,218	1,352,503	1,364,480
Right-of-use assets		762	1,781	1,524	1,248	949
Intangible assets		2,518	4,832	4,964	4,592	4,213
<b>Total non-current assets</b>		<b>1,358,504</b>	<b>1,362,451</b>	<b>1,359,707</b>	<b>1,358,343</b>	<b>1,369,642</b>
<b>Total assets</b>		<b>1,423,881</b>	<b>1,416,313</b>	<b>1,407,047</b>	<b>1,408,938</b>	<b>1,418,851</b>
<b>Liabilities</b>						
<b>Current liabilities</b>						
Trade and other payables		9,666	7,633	7,689	7,928	8,178
Trust funds and deposits		2,379	2,427	2,475	2,525	2,575
Contract and other liabilities		15,908	15,908	15,908	15,908	15,908
Provisions		11,023	9,213	9,111	10,182	9,102
Interest-bearing liabilities	8.2.1	5,012	5,058	2,295	2,992	3,434
Lease liabilities	8.2.3	260	291	312	333	356
<b>Total current liabilities</b>		<b>44,248</b>	<b>40,530</b>	<b>37,789</b>	<b>39,868</b>	<b>39,554</b>
<b>Non-current liabilities</b>						
Provisions		12,146	15,090	15,246	13,834	13,502
Interest-bearing liabilities	8.2.1	19,105	15,623	14,521	19,180	26,470
Lease liabilities	8.2.3	536	1,524	1,265	977	654
<b>Total non-current liabilities</b>		<b>31,787</b>	<b>32,237</b>	<b>31,032</b>	<b>33,991</b>	<b>40,627</b>
<b>Total liabilities</b>		<b>76,035</b>	<b>72,767</b>	<b>68,821</b>	<b>73,859</b>	<b>80,181</b>
<b>Net assets</b>		<b>1,347,846</b>	<b>1,343,547</b>	<b>1,338,225</b>	<b>1,335,080</b>	<b>1,338,670</b>
<b>Equity</b>						
Accumulated surplus		382,664	386,358	387,219	380,767	384,631
Reserves		965,182	957,189	951,006	954,313	954,039
<b>Total equity</b>		<b>1,347,846</b>	<b>1,343,547</b>	<b>1,338,225</b>	<b>1,335,080</b>	<b>1,338,670</b>

### 7.3 Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
<b>2026 Forecast Actual</b>					
Balance at beginning of the financial year		1,345,864	368,488	930,596	46,780
Surplus/(deficit) for the year		1,982	1,982	-	-
Net asset revaluation gain /(loss)		-	-	-	-
Transfers to other reserves		-	(4,031)	-	4,031
Transfers from other reserves		-	16,223	-	(16,223)
<b>Balance at end of the financial year</b>		<b>1,347,846</b>	<b>382,662</b>	<b>930,596</b>	<b>34,588</b>
<b>2027 Budget</b>					
Balance at beginning of the financial year		1,347,846	382,662	930,596	34,588
Surplus/(deficit) for the year		(4,299)	(4,299)	-	-
Net asset revaluation gain /(loss)		-	-	-	-
Transfers to other reserves	8.3.1	-	(2,133)	-	2,133
Transfers from other reserves	8.3.1	-	10,126	-	(10,126)
<b>Balance at end of the financial year</b>		<b>1,343,547</b>	<b>386,356</b>	<b>930,596</b>	<b>26,595</b>
<b>2028</b>					
Balance at beginning of the financial year		1,343,547	386,356	930,596	26,595
Surplus/(deficit) for the year		(5,321)	(5,321)	-	-
Net asset revaluation gain /(loss)		-	-	-	-
Transfers to other reserves		-	(679)	-	679
Transfers from other reserves		-	6,862	-	(6,862)
<b>Balance at end of the financial year</b>		<b>1,338,225</b>	<b>387,217</b>	<b>930,596</b>	<b>20,412</b>
<b>2029</b>					
Balance at beginning of the financial year		1,338,225	387,217	930,596	20,412
Surplus/(deficit) for the year		(3,146)	(3,146)	-	-
Net asset revaluation gain /(loss)		-	-	-	-
Transfers to other reserves		-	(3,647)	-	3,647
Transfers from other reserves		-	340	-	(340)
<b>Balance at end of the financial year</b>		<b>1,335,080</b>	<b>380,765</b>	<b>930,596</b>	<b>23,719</b>
<b>2030</b>					
Balance at beginning of the financial year		1,335,080	380,765	930,596	23,719
Surplus/(deficit) for the year		3,590	3,590	-	-
Net asset revaluation gain /(loss)		-	-	-	-
Transfers to other reserves		-	(2,709)	-	2,709
Transfers from other reserves		-	2,983	-	(2,983)
<b>Balance at end of the financial year</b>		<b>1,338,670</b>	<b>384,629</b>	<b>930,596</b>	<b>23,445</b>

## 7.4 Statement of Cash Flows

For the four years ending 30 June 2030

NOTES	Forecast				
	Actual	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
<b>Cash flows from operating activities</b>					
Rates and charges	85,071	85,278	87,810	91,593	95,591
Statutory fees and fines	3,399	4,239	4,325	4,475	4,634
User fees	5,853	6,918	7,057	7,303	7,562
Grants - operating	9,713	9,985	9,932	10,161	10,418
Grants - capital	14,924	6,401	4,951	8,350	15,050
Interest received	2,112	1,710	1,528	1,553	1,416
Trust funds and deposits taken	87	48	49	50	50
Other receipts	2,501	2,971	2,773	2,475	2,381
Net GST refund / payment	5,333	6,995	6,243	6,784	8,203
Employee costs	(37,551)	(41,671)	(42,045)	(43,697)	(45,468)
Materials and services	(48,495)	(46,030)	(45,313)	(46,764)	(49,482)
Other payments	(6,597)	(8,755)	(6,850)	(6,116)	(5,725)
<b>Net cash provided by/(used in) operating activities</b>	<b>36,350</b>	<b>28,088</b>	<b>30,460</b>	<b>36,166</b>	<b>44,631</b>
<b>Cash flows from investing activities</b>					
Payments for property, infrastructure, plant and equipment	(39,280)	(33,383)	(32,684)	(38,337)	(53,924)
Proceeds from sale of property, infrastructure, plant and equipment	700	490	481	391	476
Payments for investments	3,664	-	-	-	-
<b>Net cash provided by/ (used in) investing activities</b>	<b>(34,916)</b>	<b>(32,893)</b>	<b>(32,203)</b>	<b>(37,947)</b>	<b>(53,448)</b>
<b>Cash flows from financing activities</b>					
Finance costs	(1,081)	(876)	(757)	(701)	(1,009)
Proceeds from borrowings	2,000	1,340	1,200	7,700	10,750
Repayment of borrowings	(7,138)	(4,776)	(5,065)	(2,344)	(3,017)
Interest paid - lease liability	(46)	(46)	(56)	(48)	(39)
Repayment of lease liabilities	(355)	(334)	(302)	(323)	(346)
<b>Net cash provided by/(used in) financing activities</b>	<b>(6,620)</b>	<b>(4,692)</b>	<b>(4,981)</b>	<b>4,284</b>	<b>6,340</b>
Net increase/(decrease) in cash & cash equivalents	(5,186)	(9,497)	(6,724)	2,503	(2,478)
Cash and cash equivalents at the beginning of the financial year	29,431	24,245	14,748	8,024	10,527
<b>Cash and cash equivalents at the end of year</b>	<b>24,245</b>	<b>14,748</b>	<b>8,024</b>	<b>10,527</b>	<b>8,049</b>

## 7.5 Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	Forecast				
		Actual	Budget	Projections		
		2025/26	2026/27	2027/28	2028/29	2029/30
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>						
Land improvements		11,291	6,678	5,441	6,485	5,636
<b>Total land</b>		<b>11,291</b>	<b>6,678</b>	<b>5,441</b>	<b>6,485</b>	<b>5,636</b>
Buildings		7,951	5,672	4,999	14,334	28,284
<b>Total buildings</b>		<b>7,951</b>	<b>5,672</b>	<b>4,999</b>	<b>14,334</b>	<b>28,284</b>
<b>Total property</b>		<b>19,242</b>	<b>12,350</b>	<b>10,440</b>	<b>20,819</b>	<b>33,920</b>
<b>Plant and equipment</b>						
Plant, machinery and equipment		3,676	1,480	1,520	1,450	1,430
Computers and telecommunications		700	768	660	660	660
Other infrastructure		-	-	104	-	109
<b>Total plant and equipment</b>		<b>4,376</b>	<b>2,248</b>	<b>2,284</b>	<b>2,110</b>	<b>2,199</b>
<b>Infrastructure</b>						
Roads		9,602	6,818	5,859	6,315	6,619
Bridges		971	1,760	2,000	2,000	2,100
Footpaths and cycleways		3,023	3,257	2,247	1,706	636
Drainage		1,434	970	1,070	1,000	1,270
Waste management		632	2,944	5,813	902	2,278
<b>Total infrastructure</b>		<b>15,662</b>	<b>15,749</b>	<b>16,989</b>	<b>11,923</b>	<b>12,903</b>
<b>Total capital works expenditure</b>	8.4.1	<b>39,280</b>	<b>30,348</b>	<b>29,713</b>	<b>34,852</b>	<b>49,022</b>
<b>Represented by:</b>						
New asset expenditure		14,806	8,660	8,130	13,975	25,959
Asset renewal expenditure		19,120	15,369	16,666	16,636	18,064
Asset expansion expenditure		655	1,535	1,697	270	1,629
Asset upgrade expenditure		4,699	4,784	3,220	3,971	3,370
<b>Total capital works expenditure</b>	8.4.1	<b>39,280</b>	<b>30,348</b>	<b>29,713</b>	<b>34,852</b>	<b>49,022</b>
<b>Funding sources represented by:</b>						
Grants		16,737	6,325	4,827	8,667	15,622
Contributions		284	1,086	885	565	455
Council cash		19,334	21,597	22,800	17,920	22,195
Borrowings		2,925	1,340	1,200	7,700	10,750
<b>Total capital works expenditure</b>	8.4.1	<b>39,280</b>	<b>30,348</b>	<b>29,713</b>	<b>34,852</b>	<b>49,022</b>

## 7.6 Funding Impact Statement

For the four years ending 30 June 2030

	Forecast				
	Actual	Budget	Projections		
	2025/26	2026/27	2027/28	2028/29	2029/30
NOTES	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>					
Rates and charges	81,266	84,692	88,560	92,388	96,392
Statutory fees and fines	3,399	3,808	3,942	4,081	4,225
User fees	5,614	6,214	6,433	6,660	6,895
Grants - operating	10,250	9,866	9,936	10,185	10,439
Contributions - monetary	285	222	228	233	239
Interest revenue	2,108	1,710	1,528	1,553	1,416
Other income	1,132	926	949	973	997
<b>Total revenue</b>	<b>104,054</b>	<b>107,438</b>	<b>111,576</b>	<b>116,072</b>	<b>120,603</b>
<b>Proceeds</b>					
Sale of assets	701	445	438	355	433
<b>Total proceeds</b>	<b>701</b>	<b>445</b>	<b>438</b>	<b>355</b>	<b>433</b>
<b>Expenses</b>					
Employee costs	(39,299)	(40,771)	(42,140)	(43,838)	(45,605)
Materials and services	(44,966)	(43,611)	(42,907)	(43,376)	(44,264)
Borrowing costs	(1,081)	(876)	(757)	(701)	(1,009)
Interest on leases	(46)	(46)	(56)	(48)	(39)
Other expenses	(4,444)	(3,865)	(4,168)	(4,571)	(4,835)
<b>Total expenses</b>	<b>(89,836)</b>	<b>(89,168)</b>	<b>(90,029)</b>	<b>(92,534)</b>	<b>(95,752)</b>
<b>Reserve fund movements</b>					
Transfers from/(to) reserves	12,192	7,993	6,183	(3,307)	274
<b>Net reserve movements</b>	<b>12,192</b>	<b>7,993</b>	<b>6,183</b>	<b>(3,307)</b>	<b>274</b>
<b>Capital expenditure and income</b>					
Grants - capital	16,737	6,325	4,827	8,667	15,622
Contributions - monetary	284	1,086	885	565	455
Repayment of borrowings	(7,138)	(4,776)	(5,065)	(2,344)	(3,017)
Repayment of lease liabilities	(364)	(334)	(302)	(323)	(346)
New loans	2,000	1,340	1,200	7,700	10,750
Capital works	(39,280)	(30,348)	(29,713)	(34,852)	(49,022)
<b>Net capital works and income</b>	<b>(27,761)</b>	<b>(26,707)</b>	<b>(28,168)</b>	<b>(20,587)</b>	<b>(25,558)</b>
<b>Surplus/(deficit)</b>	<b>(650)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 7.7 Statement of Human Resources

For the four years ending 30 June 2030

	Forecast		Projections		
	Actual	Budget			
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Employee Expenditure</b>					
Employee costs - operating	39,299	40,771	42,140	43,838	45,605
Employee costs - capital	1,549	1,926	1,990	2,070	2,154
<b>Total employee expenditure</b>	<b>40,849</b>	<b>42,697</b>	<b>44,130</b>	<b>45,909</b>	<b>47,759</b>
<b>Employee numbers</b>					
Employee	349.1	352.1	353.7	357.7	361.7
<b>Total employee numbers</b>	<b>349.1</b>	<b>352.1</b>	<b>353.7</b>	<b>357.7</b>	<b>361.7</b>

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

Division	Budget	Comprises			
		Permanent			
		Full time	Part time	Casual	Temporary
	2026/27				
	\$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Office	520	520	-	-	-
Community and Culture	16,942	13,921	2,481	458	82
Future Places	12,997	11,679	1,318	-	-
Innovation and Engagement	12,148	10,006	2,078	-	64
<b>Total permanent employee expenditure</b>	<b>42,606</b>				
Other employee related expenditure	90				
Capitalised labour costs	(1,926)				
<b>Total expenditure</b>	<b>40,771</b>				

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

Division	Budget	Comprises			
		Permanent		Casual	Temporary
		Full Time	Part time		
	2026/27				
Chief Executive Office	2.0	2.0	-	-	-
Community and Culture	151.7	123.0	27.1	-	1.6
Future Places	97.8	85.0	12.8	-	-
Innovation and Engagement	100.6	79.0	20.8	-	0.8
<b>Total staff</b>	<b>352.1</b>	<b>289.0</b>	<b>60.7</b>	<b>-</b>	<b>2.4</b>

## 7.8 Human Resources by Gender

Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2030

	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000
<b>Chief Executive Office</b>				
Permanent - Full time	520	535	551	568
Women	147	151	156	160
Men	373	384	396	408
<b>Total Chief Executive Office</b>	<b>520</b>	<b>535</b>	<b>551</b>	<b>568</b>
<b>Community and Culture</b>				
Permanent - Full time	13,921	14,428	15,013	15,621
Women	4,498	4,688	4,877	5,075
Men	8,734	9,028	9,394	9,774
Vacant positions	689	712	741	771
Permanent - Part time	2,481	2,564	2,668	2,776
Women	1,218	1,259	1,310	1,363
Men	1,099	1,136	1,182	1,230
Vacant positions	164	170	177	184
<b>Total Community and Culture</b>	<b>16,402</b>	<b>16,992</b>	<b>17,681</b>	<b>18,397</b>
<b>Future Places</b>				
Permanent - Full time	11,679	12,148	12,640	13,152
Women	3,623	3,821	3,976	4,137
Men	7,276	7,521	7,826	8,143
Vacant positions	779	806	838	872
Permanent - Part time	1,318	1,362	1,418	1,475
Women	929	961	1,000	1,040
Men	333	344	358	372
Vacant positions	56	58	60	63
<b>Total Future Places</b>	<b>12,997</b>	<b>13,510</b>	<b>14,057</b>	<b>14,627</b>
<b>Innovation and Engagement</b>				
Permanent - Full time	10,006	10,381	10,801	11,239
Women	6,710	6,936	7,217	7,509
Men	2,677	2,805	2,919	3,037
Vacant positions	619	639	665	692
Permanent - Part time	2,078	2,148	2,235	2,326
Women	1,712	1,770	1,841	1,916
Men	77	79	82	86
Vacant positions	290	299	311	324
<b>Total Innovation and Engagement</b>	<b>12,084</b>	<b>12,529</b>	<b>13,037</b>	<b>13,565</b>
<b>Casuals, temporary and other expenditure</b>	<b>694</b>	<b>563</b>	<b>583</b>	<b>603</b>
<b>Capitalised labour costs</b>	<b>(1,926)</b>	<b>(1,990)</b>	<b>(2,070)</b>	<b>(2,154)</b>
<b>Total staff expenditure</b>	<b>40,771</b>	<b>42,140</b>	<b>43,838</b>	<b>45,605</b>

## 7.8 Human Resources by Gender (continued)

	2026/27	2027/28	2028/29	2029/30
	FTE	FTE	FTE	FTE
<b>Chief Executive Office</b>				
Permanent - Full time	2.0	2.0	2.0	2.0
Women	1.0	1.0	1.0	1.0
Men	1.0	1.0	1.0	1.0
<b>Total Chief Executive Office</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Community and Culture</b>				
Permanent - Full time	123.0	124.0	125.0	126.0
Women	35.0	36.0	37.0	38.0
Men	81.0	81.0	81.0	81.0
Vacant positions	7.0	7.0	7.0	7.0
Permanent - Part time	27.1	27.1	27.1	27.1
Women	12.5	12.5	12.5	12.5
Men	11.9	11.9	11.9	11.9
Vacant positions	2.7	2.7	2.7	2.7
<b>Total Community and Culture</b>	<b>150.1</b>	<b>151.1</b>	<b>152.1</b>	<b>153.1</b>
<b>Future Places</b>				
Permanent - Full time	85.0	87.0	89.0	91.0
Women	26.0	28.0	30.0	32.0
Men	50.0	50.0	50.0	50.0
Vacant positions	9.0	9.0	9.0	9.0
Permanent - Part time	12.8	12.8	12.8	12.8
Women	8.9	8.9	8.9	8.9
Men	2.6	2.6	2.6	2.6
Vacant positions	1.4	1.4	1.4	1.4
<b>Total Future Places</b>	<b>97.8</b>	<b>99.8</b>	<b>101.8</b>	<b>103.8</b>
<b>Innovation and Engagement</b>				
Permanent - Full time	79.0	80.0	81.0	82.0
Women	52.0	52.0	52.0	52.0
Men	19.0	20.0	21.0	22.0
Vacant positions	8.0	8.0	8.0	8.0
Permanent - Part time	20.8	20.8	20.8	20.8
Women	16.4	16.4	16.4	16.4
Men	0.6	0.6	0.6	0.6
Vacant positions	3.8	3.8	3.8	3.8
<b>Total Innovation and Engagement</b>	<b>99.8</b>	<b>100.8</b>	<b>101.8</b>	<b>102.8</b>
<b>Casuals and temporary employees</b>	<b>2.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Capitalised labour*</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>
<b>Total employee numbers</b>	<b>352.1</b>	<b>353.7</b>	<b>357.7</b>	<b>361.7</b>

\*this does not have any impact on total employee numbers

## 8 Notes to the financial statements

### 8.1 Comprehensive Income Statement

#### 8.1.1 Rates and charges

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

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026-27 the FGRS cap has been set at 2.75%. The cap applies to general rates and is calculated on the basis of Council's average rates and charges.

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

To achieve these objectives while maintaining service levels and a strong capital expenditure program, the average general rate will increase by 2.75% in line with the rate cap.

This will raise total rates and charges for 2025-26 to \$84,692,000.

#### 8.1.1(a) Reconciliation of total rates and charges

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

	Forecast		Change \$'000	Change %
	Actual	Budget		
	2025/26 \$'000	2026/27 \$'000		
General rates*	61,604	63,728	2,124	3.4%
Service rates and charges	18,971	20,073	1,102	5.8%
Supplementary rates and rate adjustments	395	424	29	7.3%
Interest on rates and charges	261	435	174	66.7%
Revenue in lieu of rates	36	32	(4)	(11.1%)
<b>Total rates and charges</b>	<b>81,267</b>	<b>84,692</b>	<b>3,425</b>	<b>4.2%</b>

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

#### 8.1.1(b) Rate in the dollar to be levied as general rates

The rate in the dollar to be levied as general rates under section 158 of the *Local Government Act 1989* for each type or class of land compared with the previous financial year

General rate for rateable properties	2025/26	2026/27	Change %
	Cents / \$ CIV	Cents / \$ CIV	
Residential	0.23121000	0.23911223	3.4%
Farm	0.18496000	0.15542295	(16.0%)
Commercial	0.23121000	0.23911223	3.4%
Industrial	0.23121000	0.23911223	3.4%
Vacant Land	0.34682000	0.47822445	37.9%
Recreational	0.13872600	0.14346734	3.4%

These rate calculations are subject to change following the finalisation of the valuation by the Valuer General Victoria.

#### 8.1.1(c) Estimated total amount to be raised by general rates

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

Type or class of land	2025/26 \$'000	2026/27 \$'000	Change \$'000	Change %
Residential	50,082	51,296	1,214	2.4%
Farm	3,978	3,333	(646)	(16.2%)
Commercial	2,156	2,368	212	9.8%
Industrial	684	732	48	7.0%
Vacant Land	4,665	5,960	1,294	27.7%
Recreational	38	40	1	3.4%
<b>Total amount to be raised by general rates</b>	<b>61,604</b>	<b>63,728</b>	<b>2,123</b>	<b>3.4%</b>

#### 8.1.1(d) Number of assessments

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

Type or class of land	2025/26 Number	2026/27 Number	Change Number	Change %
Residential	29,636	29,945	309	1.0%
Farm	1,002	1,014	12	1.2%
Commercial	930	931	1	0.1%
Industrial	460	478	18	3.9%
Vacant Land	2,619	2,494	(125)	(4.8%)
Recreational	20	20	-	0.0%
<b>Total number of assessments</b>	<b>34,667</b>	<b>34,882</b>	<b>215</b>	<b>0.6%</b>

#### 8.1.1(e) Basis of valuation

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

#### 8.1.1(f) Estimated total value of land

Type or class of land	2025/26 \$'000	2026/27 \$'000	Change \$'000	Change %
Residential	21,657,630	21,452,550	(205,080)	(0.9%)
Farm	2,150,245	2,144,310	(5,935)	(0.3%)
Commercial	964,180	990,375	26,195	2.7%
Industrial	272,185	306,128	33,943	12.5%
Vacant Land	1,342,189	1,246,196	(95,993)	(7.2%)
Recreational	27,560	27,560	-	0.0%
<b>Total value of land</b>	<b>26,413,989</b>	<b>26,167,119</b>	<b>(246,870)</b>	<b>(0.9%)</b>

### 8.1.1(g) Rate or unit amount to be levied

The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the *Local Government Act 1989* compared with the previous financial year and detailed disclosure of the actual services rendered for the amount levied:

Type of Charge	2025/26 \$	2026/27 \$	Change \$	Change %
Waste charge	618.00	669.51	51.51	8.3%
- 240 Litre organics				
- 240 litre recycle				
- 120 litre landfill				
Waste charge - with 20% Pensioner Rebate	618.00	535.60	- 82.40	(13.3%)
Additional recycling 240 litre bin	128.00	139.50	11.50	9.0%
Additional recycling 240 litre bin - commercial	128.00	139.50	11.50	9.0%
Additional organics 240 litre bin	161.00	175.50	14.50	9.0%
Additional organics 240 litre bin - commercial	161.00	175.50	14.50	9.0%
Additional landfill 120 litre bin	160.00	174.40	14.40	9.0%
Additional landfill 120 litre bin - commercial	161.50	176.00	14.50	9.0%
Additional landfill 240 litre bin	283.00	308.50	25.50	9.0%
Additional landfill 240 litre bin - commercial	286.50	312.30	25.80	9.0%
Upsized landfill bin (120 litre to 240 litre)	123.60	133.90	10.30	8.3%
Upsized landfill bin with a medical exemption	-	-	-	0.0%

### 8.1.1(h) Estimated total amount to be raised

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

Type of Charge	2025/26 \$	2026/27 \$	Change \$	Change %
Waste	18,926,164	20,073,016	1,146,852	6.1%
<b>Total service rates and charges</b>	<b>18,926,164</b>	<b>20,073,016</b>	<b>1,146,852</b>	<b>6.1%</b>

### 8.1.1(i) Estimated total amount to be raised by supplementary charges

The estimated total amount to be raised by supplementary charges compared with the previous financial year:

Type of Charge	2025/26 \$	2026/27 \$	Change \$	Change %
Supplementary rates	600,000	320,000	(280,000)	(46.7%)
Supplementary Waste charges	120,000	104,000	(16,000)	(13.3%)
<b>Total supplementary rates and charges</b>	<b>720,000</b>	<b>424,000</b>	<b>(296,000)</b>	<b>(41.1%)</b>

### 8.1.1(j) Estimated total amount to be raised by all rates and charges

The estimated total amount to be raised by all rates and charges compared with the previous financial year:

Type of Charge	2025/26 \$	2026/27 \$	Change \$	Change %
General rates	61,603,510	63,727,669	2,124,159	3.4%
Waste management charge	18,926,164	20,073,016	1,146,852	6.1%
Supplementary rates	720,000	424,000	(296,000)	(41.1%)
Revenue in lieu of rates	35,000	32,000	(3,000)	(8.6%)
<b>Total rates and charges</b>	<b>81,284,674</b>	<b>84,256,685</b>	<b>2,972,011</b>	<b>3.7%</b>

Revenue in lieu of rates comprises charges under the *Electricity Industries Act 2000 s94(4)*.

### 8.1.1(k) Fair Go Rates System Compliance

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

	2025/26	2026/27
Total rates	\$ 59,813,388	\$ 62,025,659
Number of rateable properties	34,667	34,882
Base average rate	\$ 1,725	\$ 1,778
Maximum rate increase (set by Government)	3.00%	2.75%
Capped average rate	\$ 1,777	\$ 1,827
Maximum general rates	\$ 61,607,790	\$ 63,731,365
Budget general rates	\$ 61,603,510	\$ 63,727,669
Budgeted supplementary rates	\$ 720,000	\$ 424,000
Budgeted total rates	\$ 62,323,510	\$ 64,151,669

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

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

- The making of supplementary valuations (2026-27: estimated \$320,000 and 2025-26: \$600,000)
- The variation of returned levels of value (e.g. valuation appeals)
- Changes in use of land such that rateable land becomes non-rateable land and vice versa
- Changes in use of land such that residential land becomes business land and vice versa.

### 8.1.1(m) Differential rates

Council has applied the differential rates system in calculating the general rate percentage in the dollar of CIV for rateable properties in Bass Coast.

The objective of differential rating 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:

- Construction and maintenance of infrastructure assets
- Development and provision of health and community services
- Provision of general Council operations and support services.

The level of the differential rates is considered to provide for an appropriate contribution to Council's budgeted expenditure, having regard to the characteristics of the land.

Council has considered the 'Ministerial Guidelines for Differential Rating' issued by the Minister for Local Government. These guidelines seek to ensure that when using differential rating Council consider the following:

- Council rates are a tax and hence good practice taxation principles should be applied in determining the application of differential rates
- Ensure that differential rating categories have regard to the strategic objectives set out in the Council Plan
- How the use of the differential rating contributes to the equitable and efficient carrying out of Council's functions compared to the use of a uniform rate.

#### **8.1.1(n) Differential 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 100% (0.239112 cents in the dollar) of CIV for all rateable residential, commercial and industrial properties
- A general rate of 65% (0.155423 cents in the dollar) of CIV for all rateable farm properties
- A general rate of 200% (0.478224 cents in the dollar) of CIV for all rateable vacant land from all categories
- A general rate of 60% (0.143467 cents in the dollar) of CIV for all rateable recreational and cultural properties.

Each differential rate will be determined by multiplying the Capital Improved Value of rateable land (categorised by the characteristics described below) by the relevant rate in the dollar as listed above.

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

#### **8.1.1(o) Residential land**

Residential land is any land excluding vacant land, which is:

- Not zoned for farming, commercial, industrial or recreational uses; and,
- Is not developed with public housing.

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

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

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land, which will be subject to the rate applicable to vacant land. The classification of land which is improved will be determined by the occupation of that land, and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings already on the land or which will be constructed prior to the expiry of the 2026-27 financial year.

#### **8.1.1(p) Commercial land**

Commercial land is any land which is:

- Occupied for the principal purpose of carrying out the manufacture, production of, or trade in, goods or services; and,
- Not zoned for residential, farm, industrial, public housing or recreational uses.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above with the additional basis of contributing towards economic development and tourism.

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

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land, which will be subject to the rate applicable to vacant land. The classification of land which is improved will be determined by the occupation of that land, and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2026-27 financial year.

#### **8.1.1(q) Industrial land**

Industrial land is any land which is:

- Primarily used for industrial purposes and is zoned for that use; and,
- Does not have the characteristics of residential, farm, commercial, vacant public housing or recreational land.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above with the additional basis of contributing towards economic development.

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

The use of the land within this differential rate, in the case of improved land, is any use of land.

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to vacant land. The classification of land which is improved will be determined by the occupation of that land, and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2026-27 financial year.

#### **8.1.1(r) Farm land**

Farm land is any land which is:

- Defined as “farm land” in Section 2 of the *Valuation of Land Act 1960* ;
- Zoned to allow for the land to be used for rural and/or farming purposes; and,
- May contain buildings used as a residence and for farming purposes, and also comprises land with no buildings.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above with the additional basis that such properties provide broader environmental benefits to the wider community through activities such as removal of noxious weeds, retention of native vegetation and undertake management of water quality and riparian zones on waterways and in recognition of the visual amenity and resulting economic benefits to the wider community.

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

The characteristics of planning scheme zoning are applicable to the determination of vacant land, which will be subject to the rate applicable to vacant land. The classification of land which is improved will be determined by the occupation of that land, and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2026-27 financial year.

#### **8.1.1(s) Vacant land**

Vacant land is any land which is:

- Considered vacant in that it has no buildings or dwellings constructed on it prior to the expiry of the 2025-26 financial year; and,
- May include land zoned as residential, commercial, industrial or rural residential.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above with the additional basis of promoting responsible land management through appropriate maintenance and development of the land and ensuring that the foregone community and economic development resulting from underutilisation of land is minimised.

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

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to vacant land. The classification of land which is improved will be determined by the occupation of that land, and have reference to the planning scheme zoning.

#### **8.1.1(t) Recreational land**

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*.

The types and classes of rateable land within this differential rate are those having the relevant characteristics described above with the additional basis that the land and facilities contribute towards the enjoyment of residents of and visitors to the municipal district.

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

The characteristics of planning scheme zoning are applicable to the determination of vacant land which will be subject to the rate applicable to vacant land. The classification of land which is improved will be determined by the occupation of that land, and have reference to the planning scheme zoning.

The types of buildings on the land within this differential rate are all buildings already constructed on the land or which will be constructed prior to the expiry of the 2026-27 financial year.

### 8.1.2 Statutory fees and fines

	Forecast			
	Actual	Budget	Change	Change
	2025/26	2026/27		
\$'000	\$'000	\$'000	%	
Infringements and costs	418	409	(9)	(2.2%)
Town planning fees	240	440	200	83.5%
Land information certificates	90	90	0	0.5%
Permits	2,651	2,869	217	8.2%
<b>Total statutory fees and fines</b>	<b>3,399</b>	<b>3,808</b>	<b>409</b>	<b>12.0%</b>

### 8.1.3 User Fees

	Forecast			
	Actual	Budget	Change	Change
	2025/26	2026/27		
\$'000	\$'000	\$'000	%	
Aged and health services	9	10	1	6.2%
Leisure centre and recreation	1,095	1,284	188	17.2%
Waste management services	2,974	3,297	323	10.8%
Other fees and charges	1,535	1,624	89	5.8%
<b>Total user fees</b>	<b>5,614</b>	<b>6,214</b>	<b>600</b>	<b>10.7%</b>

### 8.1.4 Grants

	Forecast			
	Actual	Budget	Change	Change
	2025/26	2026/27		%
	\$'000	\$'000	\$'000	%
<b>Grants were received in respect of the following:</b>				
Summary of grants				
Commonwealth funded grants	13,612	11,217	(2,395)	(17.6%)
State funded grants	13,374	4,974	(8,400)	(62.8%)
<b>Total grants received</b>	<b>26,986</b>	<b>16,191</b>	<b>(10,795)</b>	<b>(40.0%)</b>
<b>(a) Operating Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Financial Assistance Grants	9,078	9,433	354	3.9%
Other	29	29	(0)	(0.0%)
<b>Recurrent - State Government</b>				
Community safety	165	168	3	1.9%
Community health	37	31	(6)	(15.3%)
Environment	-	21	21	N/A
Other	109	12	(97)	(89.0%)
<b>Total recurrent grants</b>	<b>9,418</b>	<b>9,694</b>	<b>276</b>	<b>2.9%</b>
<b>Non-recurrent - State Government</b>				
Emergency management	26	-	(26)	(100.0%)
Recreation	101	100	(1)	(1.0%)
Community safety	-	-	-	N/A
Waste management	-	-	-	N/A
Other	705	72	(633)	(89.8%)
<b>Total non-recurrent grants</b>	<b>832</b>	<b>172</b>	<b>(660)</b>	<b>(79.3%)</b>
<b>Total operating grants</b>	<b>10,249</b>	<b>9,866</b>	<b>(383)</b>	<b>(3.7%)</b>
<b>(b) Capital Grants</b>				
<b>Recurrent - Commonwealth Government</b>				
Roads to recovery	1,447	1,755	308	21.3%
<b>Total recurrent grants</b>	<b>1,447</b>	<b>1,755</b>	<b>308</b>	<b>21.3%</b>
<b>Non-recurrent - Commonwealth Government</b>				
Roads	3,087	-	(3,087)	(100.0%)
Other	(30)	-	30	(100.0%)
<b>Non-recurrent - State Government</b>				
Buildings	2,541	500	(2,041)	(80.3%)
Open space	6,722	2,700	(4,022)	(59.8%)
Transport	-	1,120	1,120	N/A
Recreation	-	250	250	N/A
Roads	633	-	(633)	(100.0%)
Other	2,336	-	(2,336)	(100.0%)
<b>Total non-recurrent grants</b>	<b>15,290</b>	<b>4,570</b>	<b>(10,720)</b>	<b>(70.1%)</b>
<b>Total capital grants</b>	<b>16,737</b>	<b>6,325</b>	<b>(10,412)</b>	<b>(62.2%)</b>
<b>Total Grants</b>	<b>26,986</b>	<b>16,191</b>	<b>(10,795)</b>	<b>(40.0%)</b>

### 8.1.5 Contributions

	Forecast			
	Actual	Budget	Change	Change
	2025/26	2026/27		
\$'000	\$'000	\$'000	%	
Monetary	569	1,308	739	129.9%
<b>Total contributions</b>	<b>569</b>	<b>1,308</b>	<b>739</b>	<b>129.9%</b>

### 8.1.6 Other income

	Forecast			
	Actual	Budget	Change	Change
	2025/26	2026/27		
\$'000	\$'000	\$'000	%	
Interest	2,108	1,710	(398)	(18.9%)
Dividends	4	4	-	0.0%
Other rent	219	225	6	2.9%
Other	910	697	(213)	(23.4%)
<b>Total other income</b>	<b>3,240</b>	<b>2,636</b>	<b>(604)</b>	<b>(18.6%)</b>

### 8.1.7 Employee Costs

	Forecast			
	Actual	Budget	Change	Change
	2025/26	2026/27		
\$'000	\$'000	\$'000	%	
Wages and salaries	30,055	31,182	1,126	3.7%
Annual leave	3,075	3,249	174	5.6%
Long service leave	1,058	897	(161)	(15.2%)
WorkCover	717	957	240	33.5%
Superannuation	4,239	4,397	158	3.7%
Fringe benefits tax	155	90	(65)	(41.9%)
<b>Total employee costs</b>	<b>39,299</b>	<b>40,771</b>	<b>1,472</b>	<b>3.7%</b>

### 8.1.8 Materials and services

	Forecast			
	Actual	Budget	Change	Change
	2025/26	2026/27		
\$'000	\$'000	\$'000	%	
Contractor payments	17,089	15,304	(1,785)	(10.4%)
Building maintenance	3	2	(2)	(53.9%)
General maintenance	2,328	2,617	289	12.4%
Utilities	1,159	1,114	(45)	(3.9%)
Office administration	340	364	24	6.9%
Information technology	2,979	3,141	162	5.4%
Insurance	1,159	1,263	104	9.0%
Consultants	3,364	3,489	125	3.7%
Banking and financing Fees	130	135	5	4.2%
Subscriptions and memberships	321	351	31	9.6%
Advertising	380	320	(59)	(15.6%)
Cost of goods sold	185	194	9	4.9%
Consumables	1,192	967	(226)	(18.9%)
Legal and debt recovery	480	507	26	5.4%
Employee development and recruitment	983	968	(14)	(1.5%)
Waste management	9,774	9,761	(13)	(0.1%)
Communications	401	405	4	0.9%
Other	553	493	(60)	(10.8%)
Library services	2,152	2,212	59	2.7%
Property leases	2	5	3	145.1%
<b>Total materials and services</b>	<b>44,974</b>	<b>43,611</b>	<b>(1,363)</b>	<b>(3.0%)</b>

### 8.1.9 Depreciation

	Forecast			
	Actual	Budget	Change	Change
	2025/26	2026/27		
\$'000	\$'000	\$'000	%	
Property	6,646	6,858	211	3.2%
Plant & equipment	2,806	3,057	252	9.0%
Infrastructure	19,155	19,373	218	1.1%
<b>Total depreciation</b>	<b>28,607</b>	<b>29,288</b>	<b>682</b>	<b>2.4%</b>

### 8.1.12 Other expenses

	Forecast		Change \$'000	Change %
	Actual	Budget		
	2025/26 \$'000	2026/27 \$'000		
Auditors' remuneration - VAGO	69	69	-	0.0%
Auditors' remuneration - Internal	52	58	6	11.5%
Audit services - non financial	57	118		
Councillors' allowances	418	469	51	12.1%
Land management rebate	551	-	(551)	(100.0%)
Fire services levy	150	150	-	0.0%
Landfill levy	1,684	1,792	108	6.4%
Contributions to other organisations	1,365	1,095	(271)	(19.8%)
Stamp duty	37	75	38	101.4%
Fee waiver	29	26	(3)	(11.6%)
<b>Total other expenses</b>	<b>4,413</b>	<b>3,851</b>	<b>(563)</b>	<b>(12.7%)</b>

## 8.2 Balance Sheet

### 8.2.1 Borrowings

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

	Forecast				
	Actual	Budget	Projections		
	2025/26 \$'000	2026/27 \$'000	2027/28 \$'000	2028/29 \$'000	2029/30 \$'000
Amount borrowed as at 30 June of the prior year	29,255	24,117	20,681	16,816	22,172
Amount proposed to be borrowed	2,000	1,340	1,200	7,700	10,750
Amount projected to be redeemed	(7,138)	(4,776)	(5,065)	(2,344)	(3,017)
<b>Amount of borrowings as at 30 June</b>	<b>24,117</b>	<b>20,681</b>	<b>16,816</b>	<b>22,172</b>	<b>29,905</b>

The use of borrowings is subject to outstanding debt remaining below 60% of rates revenue. In the 2026-27 financial year, Council proposes to raise \$1.34 million in new borrowings to fund \$1.34 million of the capital works program for Thompson Reserve Lighting Upgrade.

### 8.2.2 Leases

Right-of-use assets and lease liabilities have been recognised as outlined in the table below, in accordance with AASB 16 Leases.

	Forecast		Change \$'000	Change %
	Actual	Budget		
	2025/26 \$'000	2026/27 \$'000		
<b>Right-of-use assets</b>				
Land and buildings	180	1,278	1,098	610.0%
Equipment	582	503	(79)	(13.6%)
<b>Total right-of-use assets</b>	<b>762</b>	<b>1,781</b>	<b>1,019</b>	<b>133.7%</b>
<b>Lease liabilities</b>				
<b>Current lease Liabilities</b>				
Land and buildings	189	215	26	13.8%
Equipment	71	76	5	7.0%
<b>Total current lease liabilities</b>	<b>260</b>	<b>291</b>	<b>31</b>	<b>11.9%</b>
<b>Non-current lease liabilities</b>				
Land and buildings		1,067	1,067	0.0%
Equipment	536	457	(79)	(14.7%)
<b>Total non-current lease liabilities</b>	<b>536</b>	<b>1,524</b>	<b>988</b>	<b>184.3%</b>
<b>Total lease liabilities</b>	<b>796</b>	<b>1,815</b>	<b>1,019</b>	<b>128.0%</b>

Where the interest rate applicable to a lease is not expressed in the lease agreement, Council applies the average incremental borrowing rate in the calculation of lease liabilities. The current incremental borrowing rate is 3.9%.

### 8.2.3 Proposal to Lease Council Land

This section presents a summary of Council's proposals to lease land to external parties in the 2026-27 financial year. Council hereby gives public notice of its intention to lease the property pursuant to Section 115 of the *Local Government Act 2020* and Council's Community Engagement Policy.

The properties listed below:

- 22 Pier Road, Grantville
- 2 Edgar Street, Inverloch
- 23 Back Beach Road, San Remo
- 136 White Road, Wonthaggi

### 8.3 Statement of Changes in Equity

#### 8.3.1 Statement of Investment Reserves

	Forecast	Budget	Projections		
	Actual				
	2025/26	2026/27	2027/28	2028/29	2029/30
	\$'000	\$'000	\$'000	\$'000	\$'000
Art in Public Places	102	153	102	156	102
Future Sustainability Fund	350	145	145	145	145
Landfill rehabilitation reserve	2,172	657	-	-	-
Resort & Recreation Interest Reserve	984	1,124	1,250	1,364	1,466
Skate park	261	261	11	11	11
Strategic Land Acquisitions Reserve	500	500	500	500	500
Strategic works	14,774	12,821	7,810	11,022	10,200
Tracks & Trails Reserve	2,353	913	73	-	-
Unallocated surplus	3,071	-	-	-	-
VGC grant received in advance	4,594	4,594	4,594	4,594	4,594
Wonthaggi North East Developer Contribution Plan	606	606	606	606	606
Wonthaggi North East Land Acquisitions Reserve	3,000	3,000	3,500	3,500	4,000
<b>Total Reserves</b>	<b>32,767</b>	<b>24,774</b>	<b>18,591</b>	<b>21,898</b>	<b>21,624</b>

Reserves are in essence a reflection of surpluses from prior years that Council has set aside to allocate for some future activity. These reserves are not necessarily supported by matching cash investments – funding for future obligations may be provided in Council's Balance Sheet (e.g. Landfill Rehabilitation) or in its long term financial plan which is continually reviewed (e.g. LGFV Sinking Fund). The name of each reserve and the purpose of each reserve (why Council has the reserve) is provided below.

Reserve	Description/purpose
<b>Art in Public Places</b>	In accordance with council resolution, funds are specifically allocated for art in public places and where the funds have not been utilised in any given year; the balance is placed into reserve.
<b>Future Sustainability Fund</b>	This reserve contains funding towards specific future expenditures and where they aid in the future financial sustainability of Bass Coast Shire.
<b>Landfill Rehabilitation</b>	This reserve contains funds set aside to rehabilitate Council's old landfill sites. The principle being that as the landfill sites are consumed the users contribute sufficient funds to ensure the full life cycle rehabilitation in complete in the future.
<b>LGFV Sinking Fund</b>	This reserve contains the funds required to repay the LGFV Bonds when and as they come due.
<b>Resort &amp; Recreation</b>	This reserve contains open space contributions from developers. It is a statutory reserve established under the <i>Subdivision Act 1988</i>
<b>Skate Park</b>	This reserve contains funds set aside for future skate park works as determined by the skate park strategy. The funds provided for this reserve arise from a prior Council decision to allocate contract savings to this reserve.
<b>Strategic Land Acquisitions</b>	This reserve contains the funds set aside for future strategic land acquisitions.
<b>Strategic Works</b>	This reserve contains funds set aside for future works that have yet to be clearly identified. This reserve exists to support future opportunities.
<b>Tracks &amp; Trails</b>	This reserve contains funds set aside for future Tracks & Trails works as determined by the Tracks & Trails strategy. The Tracks & Trails strategy is a key pillar of Council's strategic objective Our Places.
<b>Unallocated Surplus</b>	This reserve contains any unallocated funds available for Council use.
<b>VGC grant received in advance</b>	This reserve represents Victorian Grant Commission funding in relation to the next financial year paid in advance.
<b>Wonthaggi North East Developer Contribution Plan</b>	This reserve captures expected interest recognised upon fund received in advance by developers for future specific projects in accordance with planning agreements.
<b>Wonthaggi North East Developer Contributions</b>	To capture funds provided by developers for future specific projects in accordance with planning agreements.

#### 8.4 Capital Works Program

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

##### 8.4.1 Capital Works Program Summary

	Forecast	Budget	Change	
	2025/26	2026/27		%
	\$'000	\$'000	\$'000	
Property	19,242	12,350	(6,892)	(35.82%)
Plant and equipment	4,376	2,248	(2,128)	(48.62%)
Infrastructure	15,662	15,749	87	0.56%
<b>Total</b>	<b>39,280</b>	<b>30,348</b>	<b>(8,932)</b>	<b>(22.74%)</b>

	Asset expenditure types					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property	12,350	5,050	4,620	2,680	-	3,450	325	7,235	1,340
Plant and equipment	2,248	-	2,165	83	-	-	-	2,248	-
Infrastructure	15,749	3,610	8,584	2,020	1,535	2,875	761	12,113	-
<b>Total</b>	<b>30,348</b>	<b>8,660</b>	<b>15,369</b>	<b>4,784</b>	<b>1,535</b>	<b>6,325</b>	<b>1,086</b>	<b>21,597</b>	<b>1,340</b>

#### 8.4.2 Detailed list of Capital Works

	Asset expenditure types					Summary of Funding Sources			
	Project Cost	New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
<b>Land Improvements</b>									
Climate Change Actions	275	275	-	-	-	-	-	275	-
Cowes Activity Centre Plan	3,625	3,625	-	-	-	2,700	-	925	-
Dog Parks	100	100	-	-	-	-	-	100	-
MTB/BMX Implementation	100	100	-	-	-	-	-	100	-
Open Space renewal program	1,448	-	1,448	-	-	-	200	1,248	-
Playspace Renewal and Upgrade (Playspace Strategy)	300	-	300	-	-	-	65	235	-
Recreation Projects Design	60	-	-	60	-	-	-	60	-
Sporting Fields Upgrade & Renewal	720	-	-	720	-	250	-	470	-
San Remo Potters Hill Embankment Stabilization Design	50	50	-	-	-	-	-	50	-
<b>Land Improvements Total</b>	<b>6,678</b>	<b>4,150</b>	<b>1,748</b>	<b>780</b>	<b>-</b>	<b>2,950</b>	<b>265</b>	<b>3,463</b>	<b>-</b>
<b>Buildings</b>									
Aquatics & Leisure Centres	500	500	-	-	-	-	-	500	-
Buildings renewal program	2,847	-	2,847	-	-	-	-	2,847	-
Community Facilities Renewal Program	25	-	25	-	-	-	-	25	-
Disability Action Plan	100	100	-	-	-	-	-	100	-
Old Wonthaggi Secondary College Site Redevelopment	300	300	-	-	-	-	-	300	-
Pavilion Upgrades and Renewals	1,900	-	-	1,900	-	500	60	-	1,340
<b>Buildings Total</b>	<b>5,672</b>	<b>900</b>	<b>2,872</b>	<b>1,900</b>	<b>-</b>	<b>500</b>	<b>60</b>	<b>3,772</b>	<b>1,340</b>
<b>PROPERTY TOTAL</b>	<b>12,350</b>	<b>5,050</b>	<b>4,620</b>	<b>2,680</b>	<b>-</b>	<b>3,450</b>	<b>325</b>	<b>7,235</b>	<b>1,340</b>
<b>PLANT AND EQUIPMENT</b>									
<b>Computers and telecommunications</b>									
Computers and Telecommunications renewal program	672	-	625	47	-	-	-	672	-
Cultural Facilities	60	-	60	-	-	-	-	60	-
Old Post Office - FFE and IT	36	-	-	36	-	-	-	36	-
<b>Computers and telecommunications Total</b>	<b>768</b>	<b>-</b>	<b>685</b>	<b>83</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>768</b>	<b>-</b>
<b>Plant, machinery and equipment</b>									
Plant, Fleet & Equipment renewal program	1,480	-	1,480	-	-	-	-	1,480	-
<b>Plant, machinery and equipment Total</b>	<b>1,480</b>	<b>-</b>	<b>1,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,480</b>	<b>-</b>
<b>PLANT AND EQUIPMENT TOTAL</b>	<b>2,248</b>	<b>-</b>	<b>2,165</b>	<b>83</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,248</b>	<b>-</b>

#### 8.4.2 Detailed list of Capital Works (Continued)

	Project Cost \$'000	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>									
<b>Bridges</b>									
Bridges renewal program	1,760	-	1,760	-	-	-	-	1,760	-
<b>Bridges Total</b>	<b>1,760</b>	<b>-</b>	<b>1,760</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,760</b>	<b>-</b>
<b>Drainage</b>									
Storm Water renewal program	970	-	970	-	-	-	-	970	-
<b>Drainage Total</b>	<b>970</b>	<b>-</b>	<b>970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>970</b>	<b>-</b>
<b>Footpaths and cycleways</b>									
Footpath gaps program (RAMP)	235	-	-	-	235	-	-	235	-
Pathways renewal program	262	-	262	-	-	-	-	262	-
Tracks and Trails Strategy	400	400	-	-	-	200	-	200	-
Tracks & Trails	2,360	2,360	-	-	-	920	-	1,440	-
<b>Footpaths and cycleways Total</b>	<b>3,257</b>	<b>2,760</b>	<b>262</b>	<b>-</b>	<b>235</b>	<b>1,120</b>	<b>-</b>	<b>2,137</b>	<b>-</b>
<b>Roads</b>									
Road and Drainage Improvement Program	1,900	-	-	1,900	-	-	761	1,139	-
Rural Roads renewal program	1,629	-	1,629	-	-	-	-	1,629	-
San Remo Structure Plan	50	50	-	-	-	-	-	50	-
Unsealed Roads renewal program	600	-	600	-	-	-	-	600	-
Urban roads renewal program	2,639	-	2,639	-	-	1,755	-	884	-
<b>Roads Total</b>	<b>6,818</b>	<b>50</b>	<b>4,868</b>	<b>1,900</b>	<b>-</b>	<b>1,755</b>	<b>761</b>	<b>4,302</b>	<b>-</b>
<b>Landfill cells</b>									
Grantville Cell 8A Construction	1,200	-	-	-	1,200	-	-	1,200	-
<b>Landfill cells Total</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>-</b>
<b>Waste</b>									
Grantville EPA/Licence Compliance	120	-	-	120	-	-	-	120	-
Grantville Landfill Leachate Storage / Collection Infrastru	100	-	-	-	100	-	-	100	-
Landfill Gas Collection Infrastructure Expansion	200	200	-	-	-	-	-	200	-
Waste Renewal and Replacement Program	724	-	724	-	-	-	-	724	-
Wonthaggi Landfill & Transfer Station Boundary Fence	600	600	-	-	-	-	-	600	-
<b>Waste Total</b>	<b>1,744</b>	<b>800</b>	<b>724</b>	<b>120</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>1,744</b>	<b>-</b>
<b>INFRASTRUCTURE TOTAL</b>	<b>15,749</b>	<b>3,610</b>	<b>8,584</b>	<b>2,020</b>	<b>1,535</b>	<b>2,875</b>	<b>761</b>	<b>12,113</b>	<b>-</b>
<b>TOTAL CAPITAL WORKS PROGRAM</b>	<b>30,348</b>	<b>8,660</b>	<b>15,369</b>	<b>4,784</b>	<b>1,535</b>	<b>6,325</b>	<b>1,086</b>	<b>21,597</b>	<b>1,340</b>

### 8.4.3 Summary of Planned Capital Works Expenditure

For the year ending 30 June 2027

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
Land	-	-	-	-	-	-	-	-	-
Land Improvements	6,678	4,150	1,748	780	-	2,950	265	3,463	-
<b>Total Land</b>	<b>6,678</b>	<b>4,150</b>	<b>1,748</b>	<b>780</b>	<b>-</b>	<b>2,950</b>	<b>265</b>	<b>3,463</b>	<b>-</b>
Buildings	5,672	900	2,872	1,900	-	500	60	3,772	1,340
<b>Total Buildings</b>	<b>5,672</b>	<b>900</b>	<b>2,872</b>	<b>1,900</b>	<b>-</b>	<b>500</b>	<b>60</b>	<b>3,772</b>	<b>1,340</b>
<b>TOTAL PROPERTY</b>	<b>12,350</b>	<b>5,050</b>	<b>4,620</b>	<b>2,680</b>	<b>-</b>	<b>3,450</b>	<b>325</b>	<b>7,235</b>	<b>1,340</b>
<b>PLANT AND EQUIPMENT</b>									
Artworks	-	-	-	-	-	-	-	-	-
Computers and telecommunications	768	-	685	83	-	-	-	768	-
Plant, machinery and equipment	1,480	-	1,480	-	-	-	-	1,480	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,248</b>	<b>-</b>	<b>2,165</b>	<b>83</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,248</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
Bridges	1,760	-	1,760	-	-	-	-	1,760	-
Drainage	970	-	970	-	-	-	-	970	-
Footpaths and Cycleways	3,257	2,760	262	-	235	1,120	-	2,137	-
Roads	6,818	50	4,868	1,900	-	1,755	761	4,302	-
Landfill cells	1,200	-	-	-	1,200	-	-	1,200	-
Waste	1,744	800	724	120	100	-	-	1,744	-
<b>TOTAL INFRASTRUCTURE</b>	<b>15,749</b>	<b>3,610</b>	<b>8,584</b>	<b>2,020</b>	<b>1,535</b>	<b>2,875</b>	<b>761</b>	<b>12,113</b>	<b>-</b>
<b>TOTAL CAPITAL WORKS</b>	<b>30,348</b>	<b>8,660</b>	<b>15,369</b>	<b>4,784</b>	<b>1,535</b>	<b>6,325</b>	<b>1,086</b>	<b>21,597</b>	<b>1,340</b>

### 8.4.3 Summary of Planned Capital Works Expenditure (continued)

For the year ending 30 June 2028

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
Land	-								
Land Improvements	5,441	2,325	1,381	1,735	-	1,200	825	2,166	1,000
<b>Total Land</b>	<b>5,441</b>	<b>2,325</b>	<b>1,381</b>	<b>1,735</b>	<b>-</b>	<b>1,200</b>	<b>825</b>	<b>2,166</b>	<b>1,000</b>
Buildings	4,999	-	3,774	1,225	-	690	60	4,299	200
<b>Total Buildings</b>	<b>4,999</b>	<b>-</b>	<b>3,774</b>	<b>1,225</b>	<b>-</b>	<b>690</b>	<b>60</b>	<b>4,299</b>	<b>200</b>
<b>TOTAL PROPERTY</b>	<b>10,440</b>	<b>2,325</b>	<b>5,155</b>	<b>2,960</b>	<b>-</b>	<b>1,890</b>	<b>885</b>	<b>6,465</b>	<b>1,200</b>
<b>PLANT AND EQUIPMENT</b>									
Artworks	104	104	-	-	-	-	-	104	-
Computers and telecommunications	660	-	660	-	-	-	-	660	-
Plant, machinery and equipment	1,520	70	1,450	-	-	-	-	1,520	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,284</b>	<b>174</b>	<b>2,110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,284</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
Bridges	2,000	-	2,000	-	-	-	-	2,000	-
Drainage	1,070	-	1,070	-	-	-	-	1,070	-
Footpaths and cycleways	2,247	1,751	261	-	235	840	-	1,407	-
Landfill cells	497	-	-	-	497	-	-	497	-
Roads	5,859	380	5,219	260	-	1,997	-	3,862	-
Waste management	5,316	3,500	851	-	965	-	-	5,316	-
<b>TOTAL INFRASTRUCTURE</b>	<b>16,989</b>	<b>5,631</b>	<b>9,401</b>	<b>260</b>	<b>1,697</b>	<b>2,837</b>	<b>-</b>	<b>14,152</b>	<b>-</b>
<b>TOTAL CAPITAL WORKS</b>	<b>29,713</b>	<b>8,130</b>	<b>16,666</b>	<b>3,220</b>	<b>1,697</b>	<b>4,727</b>	<b>885</b>	<b>22,900</b>	<b>1,200</b>

### 8.4.3 Summary of Planned Capital Works Expenditure (continued)

For the year ending 30 June 2029

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
Land									
Land Improvements	6,485	3,100	1,365	2,020	-	1,820	310	2,355	2,000
<b>Total Land</b>	<b>6,485</b>	<b>3,100</b>	<b>1,365</b>	<b>2,020</b>	<b>-</b>	<b>1,820</b>	<b>310</b>	<b>2,355</b>	<b>2,000</b>
Buildings	14,334	9,275	3,809	1,250	-	4,250	50	4,334	5,700
<b>Total Buildings</b>	<b>14,334</b>	<b>9,275</b>	<b>3,809</b>	<b>1,250</b>	<b>-</b>	<b>4,250</b>	<b>50</b>	<b>4,334</b>	<b>5,700</b>
<b>TOTAL PROPERTY</b>	<b>20,819</b>	<b>12,375</b>	<b>5,174</b>	<b>3,270</b>	<b>-</b>	<b>6,070</b>	<b>360</b>	<b>6,689</b>	<b>7,700</b>
<b>PLANT AND EQUIPMENT</b>									
Artworks	-	-	-	-	-	-	-	-	-
Computers and telecommunications	660	-	660	-	-	-	660	-	-
Plant, machinery and equipment	1,450	-	1,450	-	-	-	-	1,450	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,110</b>	<b>-</b>	<b>2,110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>660</b>	<b>1,450</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
Bridges	2,000	-	2,000	-	-	-	-	2,000	-
Drainage	1,000	-	1,000	-	-	-	-	1,000	-
Footpaths and cycleways	1,706	1,200	266	-	240	550	-	1,156	-
Landfill cells	-	-	-	-	-	-	-	-	-
Roads	6,315	400	5,214	701	-	1,947	205	4,163	-
Waste Management	902	-	872	-	30	-	-	902	-
<b>TOTAL INFRASTRUCTURE</b>	<b>11,923</b>	<b>1,600</b>	<b>9,352</b>	<b>701</b>	<b>270</b>	<b>2,497</b>	<b>205</b>	<b>9,221</b>	<b>-</b>
<b>TOTAL CAPITAL WORKS</b>	<b>34,852</b>	<b>13,975</b>	<b>16,636</b>	<b>3,971</b>	<b>270</b>	<b>8,567</b>	<b>1,225</b>	<b>17,360</b>	<b>7,700</b>

### 8.4.3 Summary of Planned Capital Works Expenditure (continued)

For the year ending 30 June 2030

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade	Expansion	Grants	Contrib.	Council cash	Borrowings
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>									
Land									
Land Improvements	5,636	3,650	1,716	270	-	925	250	4,461	-
<b>Total Land</b>	<b>5,636</b>	<b>3,650</b>	<b>1,716</b>	<b>270</b>	<b>-</b>	<b>925</b>	<b>250</b>	<b>4,461</b>	<b>-</b>
Buildings	28,284	22,000	4,384	1,900	-	12,650	-	4,884	10,750
<b>Total Buildings</b>	<b>28,284</b>	<b>22,000</b>	<b>4,384</b>	<b>1,900</b>	<b>-</b>	<b>12,650</b>	<b>-</b>	<b>4,884</b>	<b>10,750</b>
<b>TOTAL PROPERTY</b>	<b>33,920</b>	<b>25,650</b>	<b>6,100</b>	<b>2,170</b>	<b>-</b>	<b>13,575</b>	<b>250</b>	<b>9,345</b>	<b>10,750</b>
<b>PLANT AND EQUIPMENT</b>									
Artworks	109	109	-	-	-	-	-	109	-
Computers and telecommunications	660	-	660	-	-	-	-	660	-
Plant, machinery and equipment	1,430	-	1,430	-	-	-	-	1,430	-
<b>TOTAL PLANT AND EQUIPMENT</b>	<b>2,199</b>	<b>109</b>	<b>2,090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,199</b>	<b>-</b>
<b>INFRASTRUCTURE</b>									
Bridges	2,100	-	2,100	-	-	-	-	2,100	-
Drainage	1,270	-	1,270	-	-	-	-	1,270	-
Footpaths and cycleways	636	-	391	-	245	-	-	636	-
Landfill cells	-	-	-	-	-	-	-	-	-
Roads	6,619	200	5,219	1,200	-	1,947	205	4,467	-
Waste Management	2,278	-	894	-	1,384	-	-	2,278	-
<b>TOTAL INFRASTRUCTURE</b>	<b>12,903</b>	<b>200</b>	<b>9,874</b>	<b>1,200</b>	<b>1,629</b>	<b>1,947</b>	<b>205</b>	<b>10,751</b>	<b>-</b>
<b>TOTAL CAPITAL WORKS</b>	<b>49,022</b>	<b>25,959</b>	<b>18,064</b>	<b>3,370</b>	<b>1,629</b>	<b>15,522</b>	<b>455</b>	<b>22,295</b>	<b>10,750</b>

## 9 Performance and financial indicators

### 9.1 Targeted Performance Indicators (Council selected)

The following table highlights Council's current and projected performance across eight targeted performance indicators selected by Council from the range of prescribed performance measures contained in the *Local Government (Planning and Reporting) Regulations 2020*. These indicators provide a useful analysis of Council's intentions and performance and should be interpreted in the context of the organisation's objectives.

Results against these indicators and targets will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Community</b> Aquatic facilities	<b>Utilisation of aquatic facilities</b> Number of visits to aquatic facilities/Population	1	3.36	6.25	6.25	6.50	6.50	6.50	o
<b>Community</b> Library services	<b>Library membership</b> Number of registered library members/Population	2	46.88%	46.44%	46.50%	46.55%	46.59%	46.64%	o
<b>Responsiveness</b> Food safety	<b>Critical and major non-compliance outcome notifications</b> Critical non-compliance and major non-compliance outcome notifications about food premises that are followed up/Critical non-compliance and major non-compliance outcome notifications about food premises	3	100%	100%	100%	100%	100%	100%	o
<b>Financial forecasting</b> Loans and borrowings	<b>Loans and borrowings compared to own source revenue</b> Interest-bearing loans and borrowings/Own-source revenue	4	New in 2026/27	25.79%	21.24%	16.58%	20.99%	27.20%	-

**9.1 Targeted Performance Indicators (Council selected) (continued)**

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Financial forecasting</b>	<b>Expenses per head of population</b>								
Population	Total expenses/Population	5	\$ 2,616.14	\$ 2,702.55	\$ 2,668.37	\$ 2,712.01	\$ 2,806.12	\$ 2,871.58	-
<b>Financial forecasting</b>	<b>Infrastructure per head of population</b>								
Population	Value of infrastructure/Population	6	\$ 23,886.52	\$ 23,820.16	\$ 23,539.99	\$ 23,191.48	\$ 22,889.61	\$ 22,865.53	-
<b>Financial forecasting</b>	<b>Recurrent grants per head of population</b>								
Revenue and grants	Recurrent grants/Population	7	\$ 343.32	\$ 246.37	\$ 256.41	\$ 263.97	\$ 265.04	\$ 267.27	+
<b>Financial management</b>	<b>Average rate per property assessment</b>								
Expenditure and revenue level	Sum of all general rates and municipal charges/Number of property assessments	8	\$ 1,726.71	\$ 1,777.39	\$ 1,822.22	\$ 1,873.82	\$ 1,920.76	\$ 1,968.88	-

**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

## 9.2 Targeted Performance Indicators (Mandatory)

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

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

### Targeted service performance indicators - Mandatory

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Governance</b>	<b>Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions</b>								
<b>Community engagement</b> (council decisions made and implemented with community input)	Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	51	51	51	51	52	52	o
<b>Environment</b>	<b>Sealed local roads below the intervention level</b>								
<b>Roads</b> (sealed local roads are maintained and renewed to ensure a safe network)	Number of kms of sealed local roads below the renewal intervention level set by Council / kms of sealed local roads	10	93.86%	90.00%	90.00%	90.00%	90.00%	90.00%	o
<b>Responsiveness</b>	<b>Planning applications decided within the relevant required time</b>								
<b>Statutory planning</b> (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	Number of planning application decisions made within the relevant required time / Number of planning application decisions made	11	76.75%	71.64%	72.00%	74.00%	76.00%	78.00%	+
<b>Environment</b>	<b>Kerbside collection waste to landfill per serviced property</b>								
<b>Waste management</b> (waste is minimised and sustainability is promoted)	Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	New in 2026/27	0.22	0.22	0.20	0.20	0.20	o

## 9.2 Targeted Performance Indicators (Mandatory) (continued)

### Targeted financial performance indicators - Mandatory

Domain / Indicator	Measure	Notes	Actual	Forecast	Target	Target Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Financial management</b>									
<b>Liquidity</b> (sufficient working capital and cash is available to cover expenses)	<b>Current assets compared to current liabilities</b> Current assets / current liabilities	13	171.22%	147.75%	132.89%	125.27%	126.91%	124.41%	-
<b>Financial forecasting</b>									
<b>Asset renewal and upgrade</b> (renewal and upgrade of assets is planned and delivered)	<b>Asset renewal and upgrade compared to depreciation</b> Asset renewal and upgrade expenses / Asset depreciation	14	65.86%	83.26%	68.81%	62.35%	58.52%	58.54%	-
<b>Financial management</b>									
<b>Rates concentration</b> (revenue is generated from a range of sources)	<b>Rates compared to adjusted underlying revenue</b> Rate revenue / adjusted underlying revenue	15	72.65%	77.03%	77.56%	77.98%	78.28%	78.66%	o
<b>Financial management</b>									
<b>Expenditure and revenue level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> Total expenses / no. of property assessments	16	\$3,287.11	\$3,416.81	\$3,373.58	\$3,428.79	\$3,547.75	\$3,630.46	+

#### 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

### 9.3 Financial performance indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 2 of Schedule 3 of the *Local Government (Planning and Reporting) Regulations 2020*. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report.

Domain / Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-
<b>Financial forecasting</b>									
<b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<b>Non-current liabilities compared to own-source revenue</b> Non-current liabilities / own source revenue	17	38.76%	33.99%	33.11%	30.60%	32.17%	36.96%	-
<b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<b>Loans and borrowings repayments compared to own-source revenue</b> Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	18	New in 2026/27	8.79%	5.81%	5.74%	2.88%	3.66%	+
<b>Revenue and grants</b> (revenue is generated from a range of sources to fund the delivery of services to the community)	<b>Own-source revenue per head of population</b> Own source revenue / Population	19	\$2,080.12	\$2,120.56	\$ 2,180.19	\$2,243.13	\$2,308.12	\$2,371.76	+

### 9.3 Financial performance indicators (continued)

Domain / Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend	
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	+/-	
<b>Financial management</b>										
<b>Liquidity</b>										
(sufficient working capital and cash is available to cover expenses)	<b>Cash compared to current liabilities</b> Cash / current liabilities	20	New in 2026/27	54.79%	36.39%	21.23%	26.40%	20.35%	-	
<b>Operating position</b>										
(an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> Adjusted underlying surplus (deficit) / Adjusted underlying revenue	21		-6.33%	-12.88%	-9.12%	-7.96%	-8.84%	-8.60%	o
<b>Rates effort</b>										
(rating level is set based on the community's capacity to pay)	<b>Rates compared to property value</b> Rate revenue / CIV of rateable properties in the municipal district	22		0.29%	0.31%	0.32%	0.33%	0.33%	0.34%	o
<b>Rates collection</b>										
(rates and charges are being responsibly collected)	<b>Rates and charges debt</b> Unpaid rates and charges / all rates and charges	23	New in 2026/27	15.03%	15.50%	16.00%	16.00%	16.00%	o	

#### Key to Forecast Trend:

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

## Notes to indicators

### 1. Utilisation of aquatic facilities

Council is not aware of any circumstances which would materially impact the result over the next four years.

### 2. Library membership

Council is not aware of any circumstances which would materially impact the result over the next four years.

### 3. Critical and major non-compliance outcome notifications

Council is not aware of any circumstances which would materially impact the result over the next four years.

### 4. Loans and borrowings compared to own source revenue

Borrowings are expected to increase over the next four years to fund intergenerational capital projects.

### 5. Expenses per head of population

As a large regional shire, Council has a low population density, resulting in larger service delivery and asset management costs.

### 6. Infrastructure per head of population

Council expects the value of infrastructure per head of population to decrease over the four years, reflective of the asset renewal gap due to increases in depreciation expense.

### 7. Recurrent grants per head of population

Council expects recurrent grants to increase steadily per head of population.

### 8. Average rate per property assessment

Council's dependency on rate revenue is linked to the expected rate cap over the term of the projections.

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

Council is not aware of any circumstances which would materially impact the result over the next four years.

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

Target set in line with asset management plans. Council is not aware of any circumstances which would materially impact the result over the next four years.

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

Council is not aware of any circumstances which would materially impact the result over the next four years.

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

Council is not aware of any circumstances which would materially impact the result over the next four years.

### 13. Current assets compared to current liabilities (working capital)

This decrease is due to utilisation of council's cash reserves on large multi-year capital projects.

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

Council utilises an Asset Management Plan to outline renewal and upgrade strategies for optimum efficiencies levels.

### 15. Rates compared to adjusted underlying revenue

Council continues to have a high reliance on rate revenue to fund operations, consistent with other large rural Councils.

### 16. Expenses per property assessment

Council's expenses are projected to increase at a faster rate than population growth due to impacts of the consumer price index.

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

Councils use of borrowings is within the limitations outlined in Section 9, and is within the range of being low risk over the four year period.

## **Notes to indicators (continued)**

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

The low percentage values projected show Councils exposure to debt, as revenue generated is primarily used to provide services rather than service debt.

### **19. Own-source revenue per head of population**

Councils own source revenue is projected to increase at a greater rate than expected population growth.

### **20. Cash compared to current liabilities**

Cash will decrease relative to current liabilities over the term of the projections due to the investment in capital works.

### **21. Adjusted underlying surplus (or deficit)**

The underlying result reflects the capacity of Council to generate sufficient own-source revenue to fund operating expenditure and increased depreciation costs as limited by the rate cap environment with costs expected to increase at a greater rate than the rate cap.

### **22. Rates compared to property value**

Council's rates effort is expected to increase steadily over the four years. Revaluation of ratable property capital improved value has decreased in prior years.

### **23. Rates and charges debt**

A low percentage of rates and charges remains outstanding at the end of each rating payment cycle. Council expects this percentage to be steady, noting debt owing on active payment plans due to hardship is not included in this calculation of this measure.

## 10 Schedule of Fees and Charges

This schedule 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 2026/27. 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. Statutory fees made in accordance with legislative requirements are updated as of 1 July 2026 and will be reflected on Council's website.

Fee Description	Unit of Measure	Basis of Fee	GST %	2025/2026	2026/2027	Fee	Fee
				Fee per Unit Inc GST	Fee per Unit Inc GST	Increase / (Decrease) \$	Increase / (Decrease) %
<b>Rates Fees</b>							
Rate history search - flat fee portion	Per Search	Council	10%	\$76.00	\$80.00	\$4.00	5.3%
Rate history search - per hour portion	Per Hour	Council	10%	\$76.00	\$80.00	\$4.00	5.3%
Land Information Certificate	Per Certificate	Statutory	N/A	\$30.60	\$30.60	\$0.00	0.0%
Land Information Certificate - 'urgency' fee (i.e. additional to statutory fee)	Per Certificate	Council	10%	\$52.00	\$54.00	\$2.00	3.8%
Refund (Incorrect) Payment fee	Per refund	Council	10%	\$23.00	\$25.00	\$2.00	8.7%
Proof of Ownership Letter - flat fee	Flat Rate	Council	10%	NEW	\$15.00	\$15.00	100.0%
Transaction Listing - flat fee	Flat Rate	Council	10%	NEW	\$20.00	\$20.00	100.0%
Rate notice reprint - current year	Per Notice	Council	10%	\$11.50	\$12.00	\$0.50	4.3%
Rate notice reprint - previous years	Per Notice	Council	10%	\$19.00	\$20.00	\$1.00	5.3%
Dishonoured cheque fee	Flat Rate	Council	10%	\$47.00	\$48.00	\$1.00	2.1%
<b>Freedom of information act fees</b>							
Freedom of Information requests - application fee	Per Request	Statutory	N/A	\$33.60	\$33.60	\$0.00	0.0%
Freedom of Information requests - search time per hour	Per Request	Statutory	N/A	\$25.20	\$25.20	\$0.00	0.0%
Freedom of Information requests - Photocopying per page	Per Request	Statutory	N/A	\$0.20	\$0.20	\$0.00	0.0%
<b>Community Hall fees</b>							
<b>Halls - Group A (Cape Paterson, Corinella, Dalyston, Newhaven, Rhyll)</b>							
Hall Per Hour - Standard	Per Hour	Council	10%	\$21.00	\$22.00	\$1.00	4.8%
Hall Per Hour - Subsidised	Per Hour	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Hall Half Day (- 5 hours) - Subsidised activity support approved	Per Session	Council	10%	\$31.00	\$32.00	\$1.00	3.2%
Hall Full Day (+ 5 hours) - Subsidised activity support approved	Per Session	Council	10%	\$62.00	\$64.00	\$2.00	3.2%
Kitchen - Standard (per day when booked with Hall)	Per Session	Council	10%	\$21.00	\$22.00	\$1.00	4.8%
Kitchen -Subsidised (per day when booked with Hall)	Per Session	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Hall Cleaning Charge - Standard	Per Session	Council	10%	\$312.00	\$321.00	\$9.00	2.9%
Hall Cleaning Charge - Subsidised	Per Session	Council	10%	\$156.00	\$161.00	\$5.00	3.2%
Hall Function Surcharge (30 or more people) - Standard	Per Session	Council	10%	\$109.00	\$112.00	\$3.00	2.8%
<b>Halls - Group B (Krowera, Kernot, Glen Alvie, Coronet Bay)</b>							
Hall Per Hour pro rata - Standard	Per Hour	Council	10%	\$21.00	\$22.00	\$1.00	4.8%
Hall Per Hour pro rata - Subsidised	Per Hour	Council	10%	\$8.00	\$8.00	\$0.00	0.0%
Hall Half Day (- 5 hours) - Subsidised activity support approved	Per Session	Council	10%	\$25.00	\$26.00	\$1.00	4.0%
Hall Full Day (+ 5 hours) - Subsidised activity support approved	Per Session	Council	10%	\$50.00	\$52.00	\$2.00	4.0%
Venue Cleaning Charge - Standard	Per Session	Council	10%	\$312.00	\$321.00	\$9.00	2.9%
Venue Cleaning Charge - Subsidised (if not cleaned by hirer)	Per Session	Council	10%	\$156.00	\$161.00	\$5.00	3.2%
Hall Function Surcharge (30 or more people) - Standard	Per Session	Council	10%	\$109.00	\$112.00	\$3.00	2.8%
Advertising package Inverloch Visitor Information Centre Package A	Per Package	Council	10%	\$110.00	110.00	\$0.00	0.0%
Advertising package Inverloch Visitor Information Centre Package B plus DL brochures	Per Package	Council	10%	\$220.00	220.00	\$0.00	0.0%
Newhaven Visitor Information Centre Internal advertising board	Per Year	Council	10%	\$1,800.00	1850.00	\$50.00	2.8%
Newhaven Visitor Information Centre Deck fascia advertising board	Per Year	Council	10%	\$815.00	830.00	\$15.00	1.8%
Road side display board (1.2m x 2.4m) per week (maximum 2 weeks) - business	Per Week	Council	10%	\$135.00	140.00	\$5.00	3.7%
Family activities	Per Booking	Council	10%	\$10.00	\$5.00	-\$5.00	-50.0%
DPI Prospectus Agreement - DL brochure displayed at Newhaven VIC only	Per Booking	Council	10%	\$150.00	\$155.00	\$5.00	3.3%
DPI Prospectus Agreement - DL brochure displayed at VICs & A poster @ Newhaven	Per Package Sold	Council	10%	\$500.00	\$515.00	\$15.00	3.0%
Map distribution for non members (per pad of 200 sheets)	Per Unit	Council	10%	\$50.00	\$52.00	\$2.00	4.0%
DPI Prospectus Agreement with Operators	Per Package Sold	Council	10%	\$85.00	\$88.00	\$3.00	3.5%
Film permit fee - commercial	Per Film	Council	10%	\$128.00	\$132.00	\$4.00	3.1%
Event permit fee - commercial	Per event	Council	10%	\$128.00	\$132.00	\$4.00	3.1%
Grantville Transaction Centre Meeting Room Per hour - Subsidised	Per Hour	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Grantville Transaction Centre Meeting Room Per hour - Standard	Per Hour	Council	10%	\$17.00	\$18.00	\$1.00	5.9%
Wonthaggi Town Hall - Foyer - Subsidised	Per Hour	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Wonthaggi Town Hall - Foyer - Standard	Per Hour	Council	10%	\$17.00	\$18.00	\$1.00	5.9%
Wonthaggi Town Hall - Main Hall - Subsidised	Per Hour	Council	10%	\$10.00	\$10.00	\$0.00	0.0%

## 10 Schedule of Fees and Charges (continued)

Fee Description	Unit of Measure	Basis of Fee	GST %	2025/2026	2026/2027	Fee	Fee
				Fee per Unit Inc GST	Fee per Unit Inc GST	Increase / (Decrease) \$	Increase / (Decrease) %
<b>Community Hall fees (continued)</b>							
Wonthaggi Town Hall - Main Hall - Standard	Per Hour	Council	10%	\$20.00	\$21.00	\$1.00	5.0%
Wonthaggi Town Hall - Main Hall Late cancellation fee - within 7 days	Per Booking	Council	10%	100% of hire fee	100% of hire fee		
Wonthaggi Kitchen - Subsidised (standalone booking)	Per Hour	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Wonthaggi Kitchen - Standard (standalone booking)	Per Hour	Council	10%	\$20.00	\$21.00	\$1.00	5.0%
Wonthaggi Kitchen - Subsidised (when booked with Hall or Foyer)	Per Booking	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Wonthaggi Kitchen - Standard (when booked with Hall or Foyer)	Per Booking	Council	10%	\$20.00	\$21.00	\$1.00	5.0%
Inverloch Community Hub - Community Hall Per hour – Subsidised	Per Hour	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Inverloch Community Hub - Community Hall Per hour – Standard	Per Hour	Council	10%	\$20.00	\$21.00	\$1.00	5.0%
Inverloch Community Hub - Meeting Room Per hour – Subsidised	Per Hour	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Inverloch Community Hub - Meeting Room Per hour – Standard	Per Hour	Council	10%	\$20.00	\$21.00	\$1.00	5.0%
Inverloch Community Hub - Stadium Per hour – Subsidised	Per Hour	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Inverloch Community Hub - Stadium Per hour – Standard	Per Hour	Council	10%	\$20.00	\$21.00	\$1.00	5.0%
Inverloch Community Hub - Stadium Casual Court Hire	Per Hour	Council	10%	\$5.00	\$5.00	\$0.00	0.0%
Inverloch Community Hub - Internal Street Per hour – Subsidised	Per Hour	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Inverloch Community Hub - Internal Street Per hour – Standard	Per Hour	Council	10%	\$25.00	\$26.00	\$1.00	4.0%
Inverloch Community Hub - Office Space Per hour – Subsidised	Per Hour	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Inverloch Community Hub - Office Space Per hour – Standard	Per Hour	Council	10%	\$20.00	\$21.00	\$1.00	5.0%
Inverloch Community Hub - Kitchen Per hour - Subsidised	Per hour	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Inverloch Community Hub - Kitchen Per hour - Standard	Per hour	Council	10%	\$20.00	\$21.00	\$1.00	5.0%
Newhaven Visitor Info Centre Meeting Room Per hour – Subsidised	Per Hour	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Newhaven Visitor Info Centre Meeting Room Per hour – Standard	Per Hour	Council	10%	\$20.00	\$21.00	\$1.00	5.0%
<b>Community Hirers Liability Insurance</b>							
Public Liability Insurance Policy Part A	Per Booking	Council	N/A	NEW	\$25.00	\$25.00	100.0%
Public Liability Insurance Gap Claim (excess) Part A	Per Claim	Council	N/A	\$500.00	\$515.00	\$15.00	3.0%
Public Liability Insurance Gap Claim (excess) Part B	Per Claim	Council	N/A	\$1,000.00	\$1,030.00	\$30.00	3.0%
<b>Bass Coast Cultural Venues - Venue Hire</b>							
Cowes - Standard - All Community Rooms	Per Hour	Council	10%	\$60.00	\$62.00	\$2.00	3.3%
Cowes - Standard - Large Community Room	Per Hour	Council	10%	\$38.00	\$39.00	\$1.00	2.6%
Cowes - Standard - Medium Community Room	Per Hour	Council	10%	\$30.00	\$31.00	\$1.00	3.3%
Cowes - Standard - Small Community Room	Per Hour	Council	10%	\$20.00	\$21.00	\$1.00	5.0%
Cowes - Standard - Grand Hall (additional charge)	Per Hour	Council	10%	\$135.00	\$139.00	\$4.00	3.0%
Cowes - Gallery EOI exhibition commission	Percentage	Council	10%	20%	20%		0.0%
Cowes - Commissioned Exhibition Gallery Fee	Percentage	Council	10%	30%	20%		-33.3%
Cowes - Standard - Small Meeting Room	Per Hour	Council	10%	\$12.00	\$13.00	\$1.00	8.3%
Cowes - Standard - Large Meeting Room	Per Hour	Council	10%	\$15.00	\$16.00	\$1.00	6.7%
Cowes - Standard - Co-Working (Per Desk)	Per Day	Council	10%	\$45.00	\$46.00	\$1.00	2.2%
Wonthaggi - Standard - Performance - 5 Hours	Per Day	Council	10%	\$1,072.00	\$1,110.00	\$38.00	3.5%
Cowes - Standard - Performance - 5 Hours	Per Day	Council	10%	\$910.00	\$930.00	\$20.00	2.2%
Conference/Presentation - 5 hours	Per Day	Council	10%	\$900.00	\$910.00	\$10.00	1.1%
Conference/Presentation - 5 hours	Per Day	Council	10%	\$900.00	\$910.00	\$10.00	1.1%
Technical/Rehearsal/Additional Performance - 5 Hours	Per Day	Council	10%	\$550.00	\$560.00	\$10.00	1.8%
Cowes - Standard - Community Room Hire - Accompanying Auditorium Hire	Per Day	Council	10%	\$104.00	\$110.00	\$6.00	5.8%
Standard - Additional Hours	Per Hour	Council	10%	\$175.00	\$180.00	\$5.00	2.9%
Black Out Day/Dark Tenancy	Per Day	Council	10%	\$210.00	\$220.00	\$10.00	4.8%
Venue Restore to Standard Rig	Per Day	Council	10%	\$500.00	\$520.00	\$20.00	4.0%

### Discounts Available:

Non-commercial hirers, organisations, and community groups may apply for a discount on non staff charges when making a booking. Venue hire fees are set based on the capacity to pay, with three categories with example hirer types.

**Commercial (100% Full Charge)** – Applies to businesses, private hirers, large organisations, and touring performances that generate income or charge for their services, and others.

**Organisation Rate (70% of Commercial Rate)** – Applies to internal bookings, small businesses, creative industries presenting new work, community groups from outside Bass Coast, private schools, sporting clubs, and government agencies, and others

**Community Rate (50% of Commercial Rate)** – Applies to registered not-for-profits, micro businesses (fewer than 4 staff), community groups within Bass Coast, state-run schools, local traders' associations, and creative industries focused on community engagement, and others.

Fee Description	Unit of Measure	Basis of Fee	GST %	2025/2026	2026/2027	Fee	Fee
				Fee per Unit Inc GST	Fee per Unit Inc GST	Increase / (Decrease) \$	Increase / (Decrease) %
<b>Bass Coast Cultural Venues - Other Charges</b>							
<b>Staffing (minimum three hours):</b>							
Technical Staff	Per Hour	Council	10%	\$67.00	\$69.00	\$2.00	3.0%
Front of House Staff	Per Hour	Council	10%	\$56.00	\$59.00	\$3.00	5.4%
Contracted Staffing	Percentage	Council	10%	Cost + 10%	Cost + 10%		
<b>Ticketing:</b>							
Standard - Booking Fee	Per Ticket	Council	10%	\$4.50	\$4.50	\$0.00	0.0%
Standard - Complementary tickets issued	Per Ticket	Council	10%	\$2.00	\$2.00	\$0.00	0.0%
Standard - Cancellation Fee	Per Patron	Council	10%	\$4.50	\$4.50	\$0.00	0.0%
Standard - Rescheduling Fee	Per Performance	Council	10%	\$50.00	\$52.00	\$2.00	4.0%
<b>Other Charges:</b>							
Missed Meal Break	Per staff member	Council	10%	\$70.00	\$72.00	\$2.00	2.9%
Rider Ordering/Catering	Percentage	Council	10%	Cost + 20%	Cost + 20%		
Hired or sourced equipment or services	Percentage	Council	10%	Cost + 10%	Cost + 10%		
<b>Planning Fees</b>							
Pre-application (Advanced)	Per Request	Council	10%	NEW	\$500.00	\$500.00	100.0%
Pre-application (Basic)	Per Request	Council	10%	NEW	\$300.00	\$300.00	100.0%
Approval and registration for Section 173 agreements	Per Agreement	Council	10%	\$1,116.00	\$1,149.00	\$33.00	3.0%
Notification	Per Mail out	Council	10%	\$487.00	\$502.00	\$15.00	3.1%
Planning information request	Per Request	Council	10%	\$258.00	\$266.00	\$8.00	3.1%
Copy of planning permit documents (archive file retrieval)	Per file	Council	10%	\$85.00	\$180.00	\$95.00	111.8%
Title Search	Per Request	Council	10%	NEW	\$50.00	\$50.00	100.0%
Public Open Space Valuation	Per Request	Council	10%	NEW	TBA	\$0.00	100.0%
<b>Application or amendment under secondary consent if the estimated cost of any additional development to be permitted by the amendment is:</b>							
\$10 000 or less	Per Amendment	Council	10%	\$346.00	\$400.00	\$54.00	15.6%
More than \$10,000 but not more than \$50,000	Per Amendment	Council	10%	\$520.00	\$536.00	\$16.00	3.1%
More than \$50,000 but not more than \$100,000	Per Amendment	Council	10%	\$728.00	\$750.00	\$22.00	3.0%
More than \$100,000	Per Amendment	Council	10%	\$1,040.00	\$1,071.00	\$31.00	3.0%
Planning permit - extension of time 1st or 2nd request	Per Request	Council	10%	\$416.00	\$428.00	\$12.00	2.9%
Planning permit - extension of time 3rd or 4th request	Per Request	Council	10%	\$624.00	\$643.00	\$19.00	3.0%
Planning permit - extension of time 5th request or more	Per Request	Council	10%	\$780.00	\$803.00	\$23.00	2.9%
Amendment to a permit to change the use of land allowed by the permit or allow a new use of land	Per Amendment	Statutory	N/A	\$1,496.10	\$1,496.10	\$0.00	0.0%
Amendment to a permit to change the statement of what the permit allows or to change any or all of the conditions which apply to the permit	Per Amendment	Statutory	N/A	\$1,496.10	\$1,496.10	\$0.00	0.0%
<b>Application for permit to develop land for a single dwelling per lot or use and develop land for a single dwelling per lot and undertake development ancillary to the use of the land for a single dwelling per lot if the estimated cost of the development is:</b>							
Up to \$10,000	Per Application	Statutory	N/A	\$226.90	\$226.90	\$0.00	0.0%
\$10,001 to \$100,000	Per Application	Statutory	N/A	\$714.40	\$714.40	\$0.00	0.0%
\$100,001 to \$500,000	Per Application	Statutory	N/A	\$1,462.50	\$1,462.50	\$0.00	0.0%
\$500,001 to \$1,000,000	Per Application	Statutory	N/A	\$1,580.10	\$1,580.10	\$0.00	0.0%
\$1,000,001 to \$2,000,000	Per Application	Statutory	N/A	\$1,697.80	\$1,697.80	\$0.00	0.0%
<b>VicSmart application fee if the estimated cost of the development is:</b>							
Up to \$10,000	Per Application	Statutory	N/A	\$226.90	\$226.90	\$0.00	0.0%
More than \$10,000	Per Application	Statutory	N/A	\$487.50	\$487.50	\$0.00	0.0%
VicSmart Application to subdivide or consolidate land	Per Application	Statutory	N/A	\$226.90	\$226.90	\$0.00	0.0%

Fee Description	Unit of Measure	Basis of Fee	GST %	2025/2026	2026/2027	Fee	Fee
				Fee per Unit Inc GST	Fee per Unit Inc GST	Increase / (Decrease) \$	Increase / (Decrease) %
<b>Planning Fees (continued)</b>							
<b>Application for permit for all other development of land if the estimated cost of the development is:</b>							
Up to \$100,000	Per Application	Statutory	N/A	\$1,302.80	\$1,302.80	\$0.00	0.0%
\$100,001 to \$1,000,000	Per Application	Statutory	N/A	\$1,756.60	\$1,756.60	\$0.00	0.0%
\$1,000,001 to \$5,000,000	Per Application	Statutory	N/A	\$3,874.70	\$3,874.70	\$0.00	0.0%
\$5,000,001 to \$15,000,000	Per Application	Statutory	N/A	\$9,875.90	\$9,875.90	\$0.00	0.0%
\$15,000,000 to \$50,000,000	Per Application	Statutory	N/A	\$29,123.30	\$29,123.30	\$0.00	0.0%
More than \$50,000,000	Per Application	Statutory	N/A	\$65,458.10	\$65,458.10	\$0.00	0.0%
Application for permit to subdivide an existing building	Per Application	Statutory	N/A	\$1,496.10	\$1,496.10	\$0.00	0.0%
Application for permit to subdivide land into two lots	Per Application	Statutory	N/A	\$1,496.10	\$1,496.10	\$0.00	0.0%
Application for permit to effect a realignment of a common boundary between 2 lots or to consolidate 2 or more lots	Per Application	Statutory	N/A	\$1,496.10	\$1,496.10	\$0.00	0.0%
Application for permit to subdivide land	Per 100 lots created	Statutory	N/A	\$1,496.10	\$1,496.10	\$0.00	0.0%
Application for a permit to:							
Create, vary or remove a restriction within the meaning of the Subdivision Act 1988; or							
Create or move a right of way; or	Per Application	Statutory	N/A	\$1,496.10	\$1,496.10	\$0.00	0.0%
Create, vary or remove an easement other than a right of way; or							
Vary or remove a condition in the nature of an easement (other than a right of way) in a Crown grant.							
Application for a permit not otherwise provided for in the regulations	Per Application	Statutory	N/A	\$1,496.10	\$1,496.10	\$0.00	0.0%
An amendment to a permit (other than a permit to develop land for a single dwelling per lot or to use and develop land for a single dwelling per lot or to undertake development ancillary to the use of land for a single dwelling per lot) —to change the statement of what the permit allows;							
—to change any or all of the conditions which apply to the permit.							
<b>An amendment to a class 2, class 3, class 4, class 5 or class 6 permit, if the estimated cost of any additional development to be permitted by the amendment is:</b>							
\$10 000 or less	Per Application	Statutory	N/A	\$226.90	\$226.90	\$0.00	0.0%
More than \$10,000 but not more than \$100,000	Per Application	Statutory	N/A	\$714.40	\$714.40	\$0.00	0.0%
More than \$100,000 but not more than \$500,000	Per Application	Statutory	N/A	\$1,462.50	\$1,462.50	\$0.00	0.0%
More than \$500,000	Per Application	Statutory	N/A	\$1,580.10	\$1,580.10	\$0.00	0.0%
<b>An amendment to a permit that is the subject of a VicSmart application, if the estimated cost of the additional development is:</b>							
\$10,000 or less	Per Application	Statutory	N/A	\$226.90	\$226.90	\$0.00	0.0%
More than \$10,000	Per Application	Statutory	N/A	\$487.50	\$487.50	\$0.00	0.0%
Amendment to a class 9 permit - subdivide or consolidate land	Per Application	Statutory	N/A	\$226.90	\$226.90	\$0.00	0.0%
Amendment to a class 10 permit (a VicSmart application other than a class 7, 8 or 9 permit)	Per Application	Statutory	N/A	\$226.90	\$226.90	\$0.00	0.0%
Certificate of Compliance under Section 97N	Per Certificate	Statutory	N/A	\$369.80	\$369.80	\$0.00	0.0%
For a planning certificate application not made electronically	Per Certificate	Statutory	N/A	\$25.20	\$25.20	\$0.00	0.0%
For a planning certificate application made electronically	Per Certificate	Statutory	N/A	\$8.20	\$8.20	\$0.00	0.0%
Agreement to a proposal to amend or end a Section 173 agreement	Per Agreement	Statutory	N/A	\$748.00	\$748.00	\$0.00	0.0%
Satisfaction Matters - Where a planning scheme specifies that a matter must be done to the satisfaction of a responsible authority, Minister, Public Authority or Municipal Council	Per Application	Statutory	N/A	\$369.80	\$369.80	\$0.00	0.0%
Certification of a plan of subdivision	Per Certification	Statutory	N/A	\$198.40	\$198.40	\$0.00	0.0%
Alteration of plan	Per Alteration	Statutory	N/A	\$126.10	\$126.10	\$0.00	0.0%
Amendment of certified plan	Per Amendment	Statutory	N/A	\$159.70	\$159.70	\$0.00	0.0%
Removal of a Protected Tree	Per tree	Council	10%	\$238.00	\$1,545.00	\$1,307.00	549.2%
Removal of a Significant Tree	Per tree	Council	10%	\$1,500.00	\$1,545.00	\$45.00	3.0%
Lopping / Pruning of a significant or protected tree	Per tree	Council	10%	\$108.00	\$118.00	\$10.00	9.3%
Any works in the Tree Protection Zone of a Protected or Significant Tree	Per tree	Council	10%	\$114.50	\$118.00	\$3.50	3.1%
Re-checking Plans to Comply (2nd and subsequent submissions)	Per Request	Council	10%	NEW	\$356.00	\$356.00	100.0%
Checking of engineering plans (the estimated cost of construction works proposed in the engineering plan - max. fee)	Per Subdivision	Statutory	N/A	0.75%	0.75%		0.0%
Engineering plan prepared by Council - (the estimated cost of works proposed in the engineering plan - max. fee)	Per Subdivision	Statutory	N/A	3.50%	3.50%		0.0%
Supervision of works - (the estimated cost of construction of the works - max. fee)	Per Subdivision	Statutory	N/A	2.50%	2.50%		0.0%

Fee Description	Unit of Measure	Basis of Fee	GST %	2025/2026 Fee per Unit Inc GST	2026/2027 Fee per Unit Inc GST	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
<b>Planning Fees (continued)</b>							
<b>Amendments to Planning Schemes:</b>							
Stage 1:							
a) Considering a request to amend a planning scheme amendment; and	Per Scheme	Statutory	N/A	\$3,462.90	\$3,462.90	\$0.00	0.0%
b) Exhibition and notice of the amendment; and							
c) Considering any submissions which do not seek a change to the amendment; and							
d) If applicable, abandoning the amendment							
<b>Stage 2: Considering submissions which seek a change to the amendment, and where necessary referring the submissions to a panel:</b>							
Up to 10 submissions	Per Scheme	Statutory	N/A	\$17,163.00	\$17,163.00	\$0.00	0.0%
11 to 20 submissions	Per Scheme	Statutory	N/A	\$34,292.40	\$34,292.40	\$0.00	0.0%
More than 20 submissions	Per Scheme	Statutory	N/A	\$45,840.90	\$45,840.90	\$0.00	0.0%
Stage 3:							
a) Adopting the amendment or part of an amendment; and	Per Scheme	Statutory	N/A	\$546.30	\$546.30	\$0.00	0.0%
b) Submitting the amendment for approval by the Minister; and							
c) Giving notice of the approval of the amendment							
Stage 4:							
a) Consideration by the Minister of a request to approve an amendment; and	Per Scheme	Statutory	N/A	\$546.30	\$546.30	\$0.00	0.0%
b) Giving notice of approval of an amendment							
<b>Building Fees</b>							
Digital image 3MB @ 300 dpi or part thereof	Per Image	Council	10%	\$63.00	\$65.00	\$2.00	3.2%
Data supply cost - hourly cost (minimum 2 hours)	Per Hour	Council	10%	\$191.00	\$197.00	\$6.00	3.1%
Building Fees Legal Point of Discharge Certificate	Per Report	Statutory	N/A	\$238.20	\$238.20	\$0.00	0.0%
Building Fees Drainage Plans Application Fee	Per Plan	Council	10%	\$88.00	\$101.00	\$13.00	14.8%
Asset protection permit fee	Per Permit	Council	N/A	\$356.00	\$380.00	\$24.00	6.7%
Asset protection bond	Per Permit	Council	N/A	Between \$1,050 and \$5,250	\$0.00		-100.0%
Road Occupation permit fee (all minor works)	Per Permit	Statutory	N/A	\$101.00	\$101.00	\$0.00	0.0%
Road Occupation permit fee (Minor Works - on roadway, pathway or shoulder)	Per Permit	Statutory	N/A	\$156.30	\$156.30	\$0.00	0.0%
Road Occupation permit fee (Works - not on roadway, pathway or shoulder) > 50 km/hr Zone	Per Permit	Statutory	N/A	\$395.00	\$395.00	\$0.00	0.0%
Road Occupation permit fee (Works - on roadway, pathway or shoulder) > 50 km/hr Zone	Per Permit	Statutory	N/A	\$724.50	\$724.50	\$0.00	0.0%
Road Occupation permit fee (Works - not on roadway, pathway or shoulder) = 50 km/hr zone	Per Permit	Statutory	N/A	\$101.00	\$101.00	\$0.00	0.0%
Road Occupation permit fee (Works - on roadway, pathway or shoulder) = 50 km/hr zone	Per Permit	Statutory	N/A	\$395.00	\$395.00	\$0.00	0.0%
Road Occupation Bond	Per Permit	Council	N/A	Between \$1,050 and \$5,250	\$0.00		-100.0%
Administration fees Road Occupation Fee-Every Permit Report and Consent	Per Permit	Council	N/A	\$140.00	\$160.00	\$20.00	14.3%
Report and Consent - Protection of Public Reg 116.	Per App	Statutory	N/A	\$461.40	\$461.40	\$0.00	0.0%
Property Certificates	Per Property	Statutory	N/A	\$334.50	\$334.50	\$0.00	0.0%
Build over easement	Per Property	Statutory	N/A	\$53.60	\$53.60	\$0.00	0.0%
Demolition Consent 29(A)	Per App	Statutory	N/A	\$461.40	\$461.40	\$0.00	0.0%
Lodgement of Swimming pool and spa Certificate of non-compliance	Per App	Statutory	N/A	\$96.70	\$96.70	\$0.00	0.0%
Lodgement of Swimming pool and spa Certificate of compliance	Per Certificate	Statutory	N/A	\$437.10	\$437.10	\$0.00	0.0%
Information search Fee for Swimming Pool/Spa registration	Per Certificate	Statutory	N/A	\$23.20	\$23.20	\$0.00	0.0%
Registration of Swimming Pool/Spa	Per Pool/Spa	Statutory	N/A	\$53.60	\$53.60	\$0.00	0.0%
Registration of Swimming Pool/Spa	Per Pool/Spa	Statutory	N/A	\$36.10	\$36.10	\$0.00	0.0%
Lodgement of private building surveyors building permit documentation	Per Pool/Spa	Statutory	N/A	\$138.30	\$138.30	\$0.00	0.0%
Building Permit - Renewal (if permit has lapsed)	Per App	Statutory	N/A	\$138.30	\$138.30	\$0.00	0.0%
Building Permit - Final inspection (if permit has lapsed)	Per App	Statutory	N/A	\$138.30	\$138.30	\$0.00	0.0%
Building Permit - Extension of time (Existing permit)	Per Renewal	Council	10%	\$650.00	\$670.00	\$20.00	3.1%
Building Permit - Amendment to plans	Per Inspection	Council	10%	\$323.00	\$333.00	\$10.00	3.1%
Retrieval and copy of building plans	Per Extension	Council	10%	\$323.00	\$333.00	\$10.00	3.1%
Siting approval for temporary structure (application fee)	Per Amendment	Council	10%	\$487.00	\$502.00	\$15.00	3.1%
Amendment to siting application	Per Request	Council	10%	\$233.00	\$240.00	\$7.00	3.0%
Site approval - per structure (i.e. temporary structures at public events)	Per Event	Council	10%	\$685.00	\$706.00	\$21.00	3.1%
	Per Application	Council	10%	\$208.00	\$214.00	\$6.00	2.9%

Fee Description	Unit of Measure	Basis of Fee	GST %	2025/2026	2026/2027	Fee	Fee
				Fee per Unit Inc GST	Fee per Unit Inc GST	Increase / (Decrease) \$	Increase / (Decrease) %
<b>Building Fees (continued)</b>							
Place of Public Entertainment Permit (POPE): 500 - 1,000 square metres	Per Permit	Council	10%	\$694.00	\$715.00	\$21.00	3.0%
Place of Public Entertainment Permit (POPE): 1,001 - 5,000 square metres	Per Permit	Council	10%	\$1,385.00	\$1,427.00	\$42.00	3.0%
Place of Public Entertainment Permit (POPE): 5,001 - 10,000 square metres	Per Permit	Council	10%	\$2,079.00	\$2,141.00	\$62.00	3.0%
Place of Public Entertainment Permit (POPE): 10,001 or more square metres	Per Permit	Council	10%	\$2,771.00	\$2,854.00	\$83.00	3.0%
Building Fees - New and Relocated Dwellings Under \$100,000	Per Permit	Council	10%	\$2,001.00	\$2,061.00	\$60.00	3.0%
Building Fees - New and Relocated Dwellings \$100,001 - \$250,000	Per Permit	Council	10%	\$2,659.00	\$2,739.00	\$80.00	3.0%
Building Fees - New and Relocated Dwellings \$250,001 - \$500,000	Per Permit	Council	10%	\$3,331.00	\$3,431.00	\$100.00	3.0%
Building Fees - New and Relocated Dwellings \$500,000 - \$750,000	Per Permit	Council	10%	\$6,650.00	\$6,850.00	\$200.00	3.0%
Building Fees - Additions and Alterations Cost up to \$60,000	Per Permit	Council	10%	\$1,330.00	\$1,370.00	\$40.00	3.0%
Building Fees - Additions and Alterations Cost over \$60,000	Per Permit	Council	10%	\$2,388.00	\$2,460.00	\$72.00	3.0%
Swimming Pool/Spa Certificate of Barrier Compliance	Per Permit	Council	10%	\$460.00	\$474.00	\$14.00	3.0%
Additional Swimming Pool Inspections	Per Inspection	Council	10%	\$126.00	\$130.00	\$4.00	3.2%
Building Fees - Outbuilding, Fences, Swimming Pools and Decking Under \$35,000	Per Permit	Council	10%	\$1,303.00	\$1,342.00	\$39.00	3.0%
Building Fees - Outbuilding, Fences, Swimming Pools and Decking \$35,000 - \$100,000	Per Permit	Council	10%	\$1,730.00	\$1,782.00	\$52.00	3.0%
Building Fees - Outbuilding, Fences, Swimming Pools and Decking \$100,000+	Per Permit	Council	10%	\$2,388.00	\$2,460.00	\$72.00	3.0%
Building Fees - All other classes - Class 2, 3, 4, 5, 6, 7, 8 & 9 buildings up to \$20,000	Per Permit	Council	10%	\$1,303.00	\$1,342.00	\$39.00	3.0%
Building Fees - All other classes - Class 2, 3, 4, 5, 6, 7, 8 & 9 buildings \$20,001 - \$100,000	Per Permit	Council	10%	\$1,730.00	\$1,782.00	\$52.00	3.0%
Building Fees - All other classes - Class 2, 3, 4, 5, 6, 7, 8 & 9 buildings \$100,001 - \$250,000	Per Permit	Council	10%	\$2,659.00	\$2,739.00	\$80.00	3.0%
Building Fees - All other classes - Class 2, 3, 4, 5, 6, 7, 8 & 9 buildings \$250,001 - \$500,000	Per Permit	Council	10%	\$3,331.00	\$3,431.00	\$100.00	3.0%
Building Fees - All other classes - Class 2, 3, 4, 5, 6, 7, 8 & 9 buildings \$500,000 - \$750,000	Per Permit	Council	10%	\$6,650.00	\$6,850.00	\$200.00	3.0%
Building Fees - All other classes - Class 2, 3, 4, 5, 6, 7, 8 & 9 buildings \$750,000 - \$1,000,000	Per Permit	Council	10%	\$9,980.00	\$10,279.00	\$299.00	3.0%
Building Fees - All other classes - Class 2, 3, 4, 5, 6, 7, 8 & 9 buildings \$1,000,001 - \$5,000,000	Per Permit	Council	10%	\$13,300.00	\$13,699.00	\$399.00	3.0%
Building Fees - All other classes - Class 2, 3, 4, 5, 6, 7, 8 & 9 buildings \$5,000,001+	Per Permit	Council	10%	\$19,948.00	\$20,546.00	\$598.00	3.0%
Fire Safety Determination (Small Building under 500sqm & 2 stories)	Per Inspection	Council	10%	\$645.00	\$664.00	\$19.00	2.9%
Fire Safety Determination Medium Building (500-100sqm & 3 stories)	Per inspection	Council	10%	\$1,930.00	\$1,988.00	\$58.00	3.0%
Fire Safety Determination Large Building (more than 100m2 or more than 3 stories)	Per inspection	Council	10%	\$3,219.00	\$3,316.00	\$97.00	3.0%
<b>Sporting fields and Park hire fees</b>							
Sports fields Not for profit within municipality - hourly	Hourly	Council	10%	\$12.50	\$13.00	\$0.50	4.0%
Sports fields Not for profit within municipality - full day (8+ hours)	Per Session	Council	10%	\$100.00	\$103.00	\$3.00	3.0%
Sports fields Commercial hirers - hourly	Hourly	Council	10%	\$40.00	\$41.00	\$1.00	2.5%
Sports fields Commercial hirers - full day (8+ hours)	Per Session	Council	10%	\$320.00	\$330.00	\$10.00	3.1%
Sports fields Not for profit outside municipality - hourly	Hourly	Council	10%	\$25.00	\$26.00	\$1.00	4.0%
Sports fields Not for profit outside municipality - full day (8+ hours)	Per Session	Council	10%	\$200.00	\$206.00	\$6.00	3.0%
Parks and Gardens Not for profit within municipality - full day	Per Session	Council	10%	\$42.00	\$0.00	-\$42.00	-100.0%
Parks and Gardens Not for profit within municipality - half day (up to four hours)	Per Session	Council	10%	\$21.00	\$0.00	-\$21.00	-100.0%
Parks and Gardens Personal Trainers - hourly	Hourly	Council	10%	\$25.00	\$26.00	\$1.00	4.0%
Parks and Gardens Commercial hirers - half day (up to four hours)	Per Session	Council	10%	\$38.00	\$0.00	-\$38.00	-100.0%

Fee Description	Unit of Measure	Basis of Fee	GST %	2025/2026	2026/2027	Fee	Fee
				Fee per Unit Inc GST	Fee per Unit Inc GST	Increase / (Decrease) \$	Increase / (Decrease) %
<b>Waste Fees</b>							
Hard waste at call collection fees	Per Call	Council	10%	\$162.00	\$162.00	\$0.00	0.0%
Transfer station fees green waste up to 120L	Per Load	Council	10%	\$2.50	\$3.00	\$0.50	20.0%
Transfer station fees green waste up to 240L	Per Load	Council	10%	\$5.00	\$5.00	\$0.00	0.0%
Green waste per tonne - Grantville ONLY	Per Tonne	Council	10%	\$52.00	\$54.00	\$2.00	3.8%
Transfer station fees green waste car/boot	Per Load	Council	10%	\$7.50	\$8.00	\$0.50	6.7%
Transfer station fees green waste trailers	Per Load	Council	10%	\$14.50 - \$119.50	\$15.00 - \$123.00	\$0.50	0.4% - 3.4%
Transfer station fees green waste per cubic metre	Per Cubic Metre	Council	10%	\$20.00	\$21.00	\$1.00	5.0%
Transfer station fees domestic landfill up to 120L	Per Load	Council	10%	\$11.00	\$12.00	\$1.00	9.1%
Transfer station fees domestic landfill up to 240L	Per Load	Council	10%	\$20.00	\$22.00	\$2.00	10.0%
Transfer station fees domestic landfill car/ boot	Per Load	Council	10%	\$26.00	\$28.00	\$2.00	7.7%
Transfer station fees domestic landfill trailers	Per Load	Council	10%	\$52.00 - \$755.00	\$56.00 - \$815.50	\$4.00 - \$60.50	7.7% - 8.01%
6x4 - Level	Per Load	Council	10%	\$52.00	\$56.00	\$4.00	7.7%
6x4 - Heaped	Per Load	Council	10%	\$120.00	\$130.00	\$10.00	8.3%
6x4 - Caged	Per Load	Council	10%	\$190.00	\$205.00	\$15.00	7.9%
Over 6x4 (8x5) - Levelled	Per Load	Council	10%	\$84.00	\$91.00	\$7.00	8.3%
Over 6x4 (8x5) - Heaped	Per Load	Council	10%	\$195.00	\$211.00	\$16.00	8.2%
Over 6x4 (8x5) - Caged	Per Load	Council	10%	\$315.00	\$340.00	\$25.00	7.9%
Tandem - Levelled	Per Load	Council	10%	\$190.00	\$205.00	\$15.00	7.9%
Tandem - Heaped	Per Load	Council	10%	\$470.00	\$508.00	\$38.00	8.1%
Tandem - Caged	Per Load	Council	10%	\$755.00	\$816.00	\$61.00	8.1%
Municipal waste landfill fees	Per tonne	Council	10%	\$215.50	\$348.00	\$132.50	61.5%
E-waste up to a 40cm-to-a-side cube – excluding TVs, computers/towers, laptops, printers, radios, stereos, DVDs & VCR players, tablets etc.	Per milk crate	Council	10%	\$0.00	\$0.00	\$0.00	0.0%
E-waste more than a 40cm-to-a-side cube and/or tv's, computers/towers, printers, radios, stereos, DVDS & VCR players, tablets	Per Item	Council	10%	\$6.50	\$7.00	\$0.50	7.7%
E-waste solar panels - small, portable/RV (not household systems)	Per Item	Council	10%	POA	POA		
Gas cylinders smaller than 12kg	Per Item	Council	10%	\$13.00	\$13.00	\$0.00	0.0%
Gas cylinders larger than 12kg	Per Item	Council	10%	\$24.00	\$25.00	\$1.00	4.2%
Fire extinguishers (all sizes)	Per Item	Council	10%	\$13.00	\$13.00	\$0.00	0.0%
Mattress (all sizes)	Per Item	Council	10%	\$34.00	\$35.00	\$1.00	2.9%
Soft furniture (Lounges) all sizes	Per item	Council	10%	\$34.00	\$35.00	\$1.00	2.9%
Textiles	Per item	Council	N/A	NEW	\$0.00	\$0.00	0.0%
Mobile phone	Per Item	Council	10%	\$0.00	\$0.00	\$0.00	0.0%
Tyres (maximum 5)	Per Item	Council	10%	POA	POA		
Batteries, car and household	Per Item	Council	10%	\$0.00	\$0.00	\$0.00	0.0%
Paint (maximum 20 litres)	Per Item	Council	10%	\$0.00	\$0.00	\$0.00	0.0%
Fluorescent light bulbs and tubes	Per Item	Council	10%	\$0.00	\$0.00	\$0.00	0.0%
Motor oil (maximum 20 litres)	Per Item	Council	10%	\$0.00	\$0.00	\$0.00	0.0%
Paper, cardboard, aluminium, glass bottles, jars, aerosol cans, rigid plastic packaging	Per Item	Council	10%	\$0.00	\$0.00	\$0.00	0.0%
Scrap metal and whitegoods (excl. fridge/freezer, aircon, heat pump hot water systems)	Per Item	Council	10%	\$0.00	\$0.00	\$0.00	0.0%
Refrigerators, freezers, air-conditioners and heat pump hot water systems	Per Item	Council	10%	\$27.00	\$28.00	\$1.00	3.7%
Commercial/industrial waste as inert (mixed waste)	Per Tonne	Council	10%	\$372.00	\$402.00	\$30.00	8.1%
Asbestos (minimum charge)	Per Item	Council	10%	\$65.00	\$70.00	\$5.00	7.7%
Clean fill < 1m³	Per Tonne	Council	10%	\$270.13	\$292.00	\$21.87	8.1%
Clean fill/certified soil - commercial	Per Tonne	Council	10%	\$556.10	\$573.00	\$16.90	3.0%
Concrete	Per Tonne	Council	10%	\$378.90	\$390.00	\$11.10	2.9%
Polystyrene - 120L bin	Per Load	Council	10%	\$8.50	\$9.00	\$0.50	5.9%
Polystyrene - 240L bin	Per Load	Council	10%	\$16.00	\$16.00	\$0.00	0.0%
Polystyrene - 660L bin	Per Load	Council	10%	\$42.00	\$42.00	\$0.00	0.0%
Bricks and concrete (smaller than 300mm in diameter with no reinforcement bars)	Per Tonne	Council	10%	\$98.65	\$107.00	\$8.35	8.5%
Mulch (subject to availability) Grantville only - loading fee per cubic meter	Per Cubic Meter	Council	10%	\$10.00	\$10.00	\$0.00	0.0%
Mulch (subject to availability) Grantville only - self load	Per load	Council	10%	\$0.00	\$0.00	\$0.00	0.0%

Fee Description	Unit of Measure	Basis of Fee	GST %	2025/2026	2026/2027	Fee	Fee
				Fee per Unit Inc GST	Fee per Unit Inc GST	Increase / (Decrease) \$	Increase / (Decrease) %
<b>Local Laws General Permits</b>							
Short Stay Rental Accommodation Registration	Per Permit	Council	N/A	\$324.00	\$600.00	\$276.00	85.2%
Short Stay Rental Accommodation Registration - 5+ Bedrooms	Per Permit	Council	N/A	NEW	\$900.00	\$900.00	100.0%
Urgent processing fee (for permit required within 7 days)	Per Permit	Council	10%	\$35.00	\$36.00	\$1.00	2.9%
Abandoned vehicle release fee	Per Vehicle	Council	10%	\$395.00	\$407.00	\$12.00	3.0%
Abandoned vehicle storage (daily)	Per Vehicle	Council	10%	\$26.00	\$27.00	\$1.00	3.8%
Impound fee shopping trolleys	Per Trolley	Council	10%	\$68.00	\$70.00	\$2.00	2.9%
Impound release fee (signs or other items not requiring towing (excl trolleys)	Per Item	Council	10%	\$160.00	\$165.00	\$5.00	3.1%
General local law permit fee (includes general permit fees as outlined in applications)	Per Permit	Council	N/A	\$130.00	\$134.00	\$4.00	3.1%
Camping on private land (12 months from date of issue)	Per Permit	Council	N/A	\$291.00	\$300.00	\$9.00	3.1%
Collecting money (gifts, subscriptions or raffles) Charities	Per Event	Council	N/A	\$0.00	\$0.00	\$0.00	0.0%
Collecting money (gifts, subscriptions or raffles) Non incorporated organisations	Per Event	Council	N/A	\$139.00	\$143.00	\$4.00	2.9%
Collecting money (gifts, subscriptions or raffles) Incorporated organisations	Per Event	Council	N/A	\$70.00	\$72.00	\$2.00	2.9%
Block clearing administration fee	Per Event	Council	10%	\$176.00	\$181.00	\$5.00	2.8%
<b>Local Laws Trading Permits</b>							
Footpath Trading charges are managed on a monthly, pro-rata basis. A 25% discount on the permit fee is available to all businesses that are members of a Bass Coast tourism or business association. Capped at \$500. Ongoing renewal discount only valid if paid by the due date.							
Footpath trading application fee	Per Application	Council	N/A	\$123.00	\$127.00	\$4.00	3.3%
Displaying goods or services for sale or hire	Per Square Metre	Council	N/A	\$172.00	\$177.00	\$5.00	2.9%
Outdoor eating facility / tables & chairs inc. screens, planter boxes, bins etc.	Per Square Metre	Council	N/A	\$140.00	\$144.00	\$4.00	2.9%
Placing advertising signs (A Frames)	Per Sign	Council	N/A	\$140.00	\$144.00	\$4.00	2.9%
Trading from a roadside or trading from door to door	Per Site	Council	N/A	\$355.00	\$366.00	\$11.00	3.1%
Parklet application fee	Per New Application	Council	N/A	\$123.00	\$127.00	\$4.00	3.3%
Parklet installation/erection for the purposes of outdoor eating	Per car park	Council	N/A	\$1,724.00	\$1,776.00	\$52.00	3.0%
<b>Domestic Animals Act Cat/Dog Registrations</b>							
Animal Registration charges are managed on a monthly, pro-rata basis.							
Animal Registration Fees - Desexed dog or cat; breeding dog or cat; dogs and cats registered with applicable organisations; obedience trained dogs, working farm dogs; cat or dog over 10 years old.	Per Year	Statutory	N/A	\$47.40	\$53.00	\$5.60	11.8%
Animal Registration Fees - Puppy under 6 months old	Per Year	Statutory	N/A	NEW	\$53.00	\$53.00	100.0%
Reduced Animal Registration Fees (Pensioner) -Desexed dog or cat; breeding dog or cat; dogs and cats registered with applicable organisations; obedience trained dogs, working farm dogs; cat or dog over 10 years old.	Per Year	Statutory	N/A	\$23.70	\$26.00	\$2.30	9.7%
Dangerous/menacing/restricted breed dog	Per Year	Statutory	N/A	\$250.10	\$250.10	\$0.00	0.0%
Non desexed cat or dog	Per Year	Statutory	N/A	\$140.00	\$169.00	\$29.00	20.7%
Non desexed cat or dog (pensioner)	Per Year	Statutory	N/A	\$70.00	\$70.00	\$0.00	0.0%
Rescue group cat or dog registration for first year	Per Year	Council	N/A	\$0.00	\$0.00	\$0.00	0.0%
Guide dogs (seeing/hearing), approved definition assistance dogs and Government Dogs	Per Year	Council	N/A	\$0.00	\$0.00	\$0.00	0.0%
Registration reminder notice (late fee)	Per Year	Council	10%	\$19.00	\$20.00	\$1.00	5.3%
Excess animals/Keeping of Animals - application fee and permit fee	Per Application	Council	N/A	\$192.00	\$198.00	\$6.00	3.1%
<b>Pound Release Fees</b>							
Microchip fee/tagging fee - impounded animals	Per Animal	Council	10%	\$70.00	\$72.00	\$2.00	2.9%
Pound release fee - stock (sheep, cattle, goats or pigs etc.)	Per Animal	Council	10%	\$134.00	\$138.00	\$4.00	3.0%
Pound release fee - dogs	Per Animal	Council	10%	\$134.00	\$138.00	\$4.00	3.0%
Pound sustenance charge - dog/livestock (maximum per day)	Per Animal	Council	10%	\$21.00	\$22.00	\$1.00	4.8%
Pound release fee - cats	Per Animal	Council	10%	\$134.00	\$138.00	\$4.00	3.0%
Pound sustenance charge - cats (per day)	Per Animal	Council	10%	\$16.00	\$16.00	\$0.00	0.0%
Vet trip (each way)	Per Animal	Council	10%	\$36.00	\$37.00	\$1.00	2.8%
Release fee - dog collected but not in the pound	Per Animal	Council	10%	\$68.00	\$70.00	\$2.00	2.9%

Fee Description	Unit of Measure	Basis of Fee	GST %	2025/2026	2026/2027	Fee	Fee
				Fee per Unit Inc GST	Fee per Unit Inc GST	Increase / (Decrease) \$	Increase / (Decrease) %
<b>Other Animal Management Fees</b>							
Domestic animal business - Application fee - Overnight boarding kennel or cattery, Animal shelter/pound, Pet Shop or Breeding / Rearing establishment	Per Application	Council	N/A	\$348.00	\$358.00	\$10.00	2.9%
Domestic animal business -Application fee - Home Boarding or Training establishment	Per Year	Council	N/A	\$174.00	\$179.00	\$5.00	2.9%
Domestic animal business - Annual registration fee - Overnight boarding kennel or cattery, Animal shelter/pound, Pet Shop	Per Year	Council	N/A	\$348.00	\$358.00	\$10.00	2.9%
Domestic animal business - Annual Registration fee - Home Boarding or Training establishment	Per Year	Council	N/A	\$174.00	\$179.00	\$5.00	2.9%
Domestic animal business - Annual Registration Fee (additional DAB) - boarding, pound, shelter or training establishment excluding breeding/rearing	Per Year	Council	N/A	\$58.00	\$60.00	\$2.00	3.4%
Domestic animal business - Annual Registration Fee - Breeding / Rearing - up to 5 fertile female dogs / cats	Per Year	Council	N/A	\$348.00	\$358.00	\$10.00	2.9%
Domestic animal business - Annual Registration Fee - Breeding - 6 to 10 fertile female dogs / cats	Per Year	Council	N/A	\$698.00	\$719.00	\$21.00	3.0%
Domestic animal business - Annual Registration Fee -Breeding - 11 to 50 fertile female cats	Per Year	Council	N/A	\$907.00	\$934.00	\$27.00	3.0%
Domestic animal business - Annual Registration Fee -Breeding Commercial 11 to 50 fertile female dogs	Per Year	Council	N/A	\$907.00	\$934.00	\$27.00	3.0%
Domestic animal business - Annual Registration Fee -Breeding over 50 fertile female cats	Per Year	Council	N/A	\$1,190.00	\$1,226.00	\$36.00	3.0%
Domestic animal business - Non-compliant re-inspection fee per visit	Per Year	Council	N/A	\$291.00	\$300.00	\$9.00	3.1%
Droving through municipal district /grazing	Per Event	Council	10%	\$291.00	\$300.00	\$9.00	3.1%
Stock on road - call out fee	Per Event	Council	10%	\$668.00	\$688.00	\$20.00	3.0%
Pony Clubs that reside in Bass Coast Shire (maximum 5 riders at time)	Per Year	Council	10%	\$0.00	\$0.00	\$0.00	0.0%
Pony Clubs that don't reside in Bass Coast Shire (maximum 5 riders at time)	Per Year	Council	10%	\$1,197.00	\$1,233.00	\$36.00	3.0%
Recreational horse riders residing in Bass Coast Shire	Per Year	Council	N/A	\$0.00	\$0.00	\$0.00	0.0%
Recreational horse riders not residing in Bass Coast Shire	Per Year	Council	10%	\$89.00	\$92.00	\$3.00	3.4%
Professional horse trainers residing in Bass Coast Shire and registered with Racing Victoria	Per Year	Council	10%	\$598.00	\$616.00	\$18.00	3.0%
Professional horse trainers not residing in Bass Coast and registered with Racing Victoria	Per Year	Council	10%	\$2,991.00	\$3,081.00	\$90.00	3.0%
<b>Environmental Health</b>							
Foreshore & bushland use fees (Charged annually. Minimum fee \$122.26) (reductions to the fee are available on application in accordance with Council's Foreshore & Bushland Reserve Use Policy 2018)	Per Square Metre	Council	10%	\$86.10	\$89.00	\$2.90	3.4%
Electric Vehicle Charging Station - subject to periodic review	Per kWh	Council	10%	\$0.64	\$0.64	\$0.00	0.0%
Septic tanks (additional inspection or alteration)	Per Application	Council	10%	\$134.00	\$138.00	\$4.00	3.0%
Permit to construct, install or alter a system	Per Application	Statutory	N/A	\$822.60	\$822.60	\$0.00	0.0%
Minor alteration permit	Per Application	Statutory	N/A	\$627.10	\$627.10	\$0.00	0.0%
Renew a permit	Per Application	Statutory	N/A	\$140.60	\$140.60	\$0.00	0.0%
Transfer a permit	Per Application	Statutory	N/A	\$167.20	\$167.20	\$0.00	0.0%
Amend a permit	Per Application	Statutory	N/A	\$174.60	\$174.60	\$0.00	0.0%
Exemption from a permit	Per Application	Statutory	N/A	\$247.50	\$247.50	\$0.00	0.0%
Report and consent/Consent to use	Per Application	Council	10%	\$636.00	\$655.00	\$19.00	3.0%
<b>Residential Tenancies Act</b>							
Caravan Park registration fee - renewed for a period of up to three years	Per number of sites	Statutory	N/A	\$16.90	\$16.90	\$0.00	0.0%
Caravan Park Transfer fee	Notice of transfer	Statutory	N/A	\$84.10	\$84.10	\$0.00	0.0%
<b>Public Health and Wellbeing Act Registration Fees</b>							
Renewal - Medium Risk - Beauty, waxing, threading, facials, nails, eyelash extensions, tinting	Per Year	Council	N/A	\$302.00	\$311.00	\$9.00	3.0%
Registration - New Medium risk premises	Per Application	Council	N/A	\$451.00	\$465.00	\$14.00	3.1%
Renewal - High Risk - Skin Penetration, tattooing, colonic irrigation	Per Year	Council	N/A	\$323.00	\$333.00	\$10.00	3.1%
Registration- New High risk premises	Per Application	Council	N/A	\$486.00	\$501.00	\$15.00	3.1%
Ongoing registration of low risk premises	Per Application	Council	N/A	\$432.00	\$445.00	\$13.00	3.0%
Bulk flu immunisation	Per Immunisation	Council	N/A	\$28.00	\$29.00	\$1.00	3.6%
Registration – Renewal Category 1 Aquatic facility	Per Year	Council	N/A	\$597.00	\$615.00	\$18.00	3.0%
Registration – New Application Category 1 Aquatic facility	Per Year	Council	N/A	\$398.00	\$410.00	\$12.00	3.0%
Registration - each additional pool or spa on the premises	Per Year	Council	N/A	\$171.00	\$176.00	\$5.00	2.9%
Transfer of Health, Rooming House or Aquatic Facility registration (excluding one-off Hairdressers)	Per Application	Council	N/A	50% of renewal fee	50% of renewal fee	\$0.00	0.0%

Fee Description	Unit of Measure	Basis of Fee	GST %	2025/2026 Fee per Unit Inc GST	2026/2027 Fee per Unit Inc GST	Fee Increase / (Decrease) \$	Fee Increase / (Decrease) %
<b>Prescribed Accommodation</b>							
New registration/Renewal Prescribed accommodation - 4-10 client capacity	Per Year	Council	N/A	\$410.00	\$422.00	\$12.00	2.9%
New registration/Renewal Prescribed accommodation - 11-20 client capacity	Per Year	Council	N/A	\$564.00	\$581.00	\$17.00	3.0%
New registration/New registration/Renewal Prescribed accommodation - 21-30 client capacity	Per Year	Council	N/A	\$800.00	\$824.00	\$24.00	3.0%
New registration/Renewal Prescribed accommodation - 31-40 client capacity	Per Year	Council	N/A	\$1,066.00	\$1,098.00	\$32.00	3.0%
New registration/Renewal Prescribed accommodation - 40+ client capacity	Per Year	Council	N/A	\$1,410.00	\$1,452.00	\$42.00	3.0%
<b>Food Act Registration Fees</b>							
Food Act registrations fees and refunds are managed on a quarterly pro-rata basis. Please note: all new registrations (under Food Act and Public Health and Wellbeing Act) will be charged pro-rata per quarter after 1st July. New Food Act Registrations received after 1 Oct will be charged pro-rata up to 15 months, expiring on 31 Dec the following year.							
Temporary food vendors (state wide registration on Streatrader) Class 2 (yearly)	Per Year	Council	N/A	\$201.00	\$207.00	\$6.00	3.0%
Temporary food vendors (state wide registration on Streatrader) Class 3 (yearly)	Per Year	Council	N/A	\$76.00	\$78.00	\$2.00	2.6%
Registration/Renewal Class 2 (fixed, mobile or temporary/NFP and community groups)	Per Year	Council	N/A	\$99.00	\$102.00	\$3.00	3.0%
Registration/Renewal Class 3 (fixed, mobile or temporary/NFP and community groups)	Per Year	Council	N/A	\$78.00	\$80.00	\$2.00	2.6%
Class 2 Registration - New - Supermarket, large convenience, fast food or manufacture	Per Application	Council	N/A	\$1,493.00	\$1,538.00	\$45.00	3.0%
Class 2 Registration - Renewal - Supermarket, large convenience, fast food or manufacture	Per Year	Council	N/A	\$996.00	\$1,026.00	\$30.00	3.0%
Class 1 Registration - New	Per Application	Council	N/A	\$1,087.00	\$1,120.00	\$33.00	3.0%
Class 1 Registration - Renewal	Per Year	Council	N/A	\$728.00	\$750.00	\$22.00	3.0%
Class 2 Registration - New	Per Application	Council	N/A	\$996.00	\$1,026.00	\$30.00	3.0%
Class 2 Registration - Renewal	Per Year	Council	N/A	\$668.00	\$688.00	\$20.00	3.0%
Class 2 Registration - Mobile	Per Application	Council	N/A	\$668.00	\$688.00	\$20.00	3.0%
Class 2 & 3 Registration (temporary) - New	Per Application	Council	N/A	\$300.00	\$309.00	\$9.00	3.0%
Class 2 & 3 Registration (temporary) - Renewal	Per Year	Council	N/A	\$200.00	\$206.00	\$6.00	3.0%
Class 3 Registration-New	Per Application	Council	N/A	\$575.00	\$592.00	\$17.00	3.0%
Class 3 Registration- Mobile	Per Year	Council	N/A	\$385.00	\$397.00	\$12.00	3.1%
Class 3 (including 3A) Registration- Renewal	Per Year	Council	N/A	\$385.00	\$397.00	\$12.00	3.1%
Fee for inspections pursuant to s. 19UA	Per Hour	Council	N/A	\$133.00	\$137.00	\$4.00	3.0%
Other professional services, audits conducted at request of business, failure to comply or repeated follow up inspections	Per Hour	Council	N/A	\$133.00	\$137.00	\$4.00	3.0%
<b>Other Environmental Health Fees</b>							
Renewal Community group registration 50% discount according to class and type							
Registration refund - upon notice of closure business may apply for pro-rata refund for remaining registration quarters not yet entered.							
Other professional services, audits conducted at request of business	Per Application	Council	10%	\$322.00	\$332.00	\$10.00	3.1%
Refund Processing Fee (All Premises) associated with change in business circumstances	Per Application	Council	N/A	\$32.00	\$33.00	\$1.00	3.1%
<b>Other property fees</b>							
Community Rental Rate Per Annum	Per Annum	Council	10%	NEW	\$440.00	\$440.00	100.0%
Road Discontinuance and Sale Application Fee	Per Application	Council	10%	NEW	\$1,650.00	\$1,650.00	100.0%