

Draft Budget

2025–26



Borough of Queenscliffe
Queenscliff & Point Lonsdale, Victoria, Australia

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CEO's introduction

Following the introduction of rate capping in 2016, Council has worked hard to prepare annual budgets that ensure long term financial sustainability, provide for investment in our assets and address the community expectations for service provision.

Each year, achieving this balance is increasingly difficult. In recent years the increase in the costs of doing business have been partially offset by the interest earnings from our financial investments, but the underlying expense trend means that we continue to squeeze the operational side of the business to wring out any efficiencies and cost savings we can find.

This budget is no different. Following the reduction in staff numbers in last year's budget, Council has managed to find another net reduction of 0.7 FTE, despite accommodating an additional 0.5 FTE in temporary staffing (12 months) to support increased community engagement activities. Once the temporary staffing is removed, this results in a net reduction of 1.2 FTE on a permanent basis.

This means that after incorporating the 2.5% EBA increase and a 0.5% superannuation guarantee increase, total employee costs are projected to rise by only 1% for the 2025–26 financial year against the 2024-25 budget allocation for employee costs.

This process of finding small savings in our expenditure, is critical to maintaining the ongoing financial sustainability of Council. Looking forward, financial sustainability is Council's biggest challenge, the current practice of doing more with less is under stress and Council will need to plan to do less with even less in coming years. The budget this year, forecasts a breakeven underlying result, but on a recurring basis over the following three years, a reduction in interest rate income will mean that business as usual will result in annual adjusted underlying deficit. This will limit Council's ability to remain financially sustainable while maintaining current service levels and meeting community expectations.

Council has decided to address this by allocating funds in this budget to an organisational efficiency review which will be undertaken during the 2025-26 financial year.

This budget is a very disciplined budget that proactively addresses the financial challenges impacting the local government sector in Victoria and the Borough of Queenscliffe. It also recognises that a new Council wants to make an imprint and drive change, this is reflected in the new operating initiatives and capital works projects included in the budget. Council has been able to find a balance and the forecast breakeven budget on recurring basis will give the new Council a solid foundation to tackle the issue of financial sustainability and prepare a Council Plan that sets the strategic direction for the next four years.

The following papers describe the draft budget in detail. The paper describes the expenses and income anticipated for 2025–26, the influences on our budget, the overall cash position, and the projects Council plans to undertake.

Council welcomes your feedback on the draft budget.

Martin Gill
Chief Executive Officer

Executive summary

2021–2025 Council Plan

Council has prepared a budget for the 2025–26 financial year that aligns with the vision in the current Council Plan. This vision focuses on the following five key strategic objectives:

1. To support community wellbeing and encourage an active lifestyle;
2. To protect our environment and address climate change issues;
3. To support a prosperous and diverse local economy;
4. To protect our distinctive coastal, cultural and built environment, and provide sustainable, suitable infrastructure; and
5. To provide a financially viable Council that is accountable, transparent and practices good governance.

2025–26 Draft Budget

The 2025–26 draft budget outlines the resources needed to deliver the wide range of services Council provides to the community over the coming year. It details proposed capital investments aimed at renewing and improving Council's infrastructure, along with funding allocations for a variety of operating projects.

In the current economic climate, local governments are navigating complex financial challenges. Balancing the delivery of essential services with fiscal responsibility is especially difficult under rate capping and other financial constraints.

To address these challenges, the draft budget has been developed using a set of assumptions about the broader economic environment and its potential impacts on Council operations. These assumptions will be reviewed and refined through quarterly budget forecasts as the year progresses.

An overview of the 2025–26 budget is provided below.

Operating Income

Headlines:

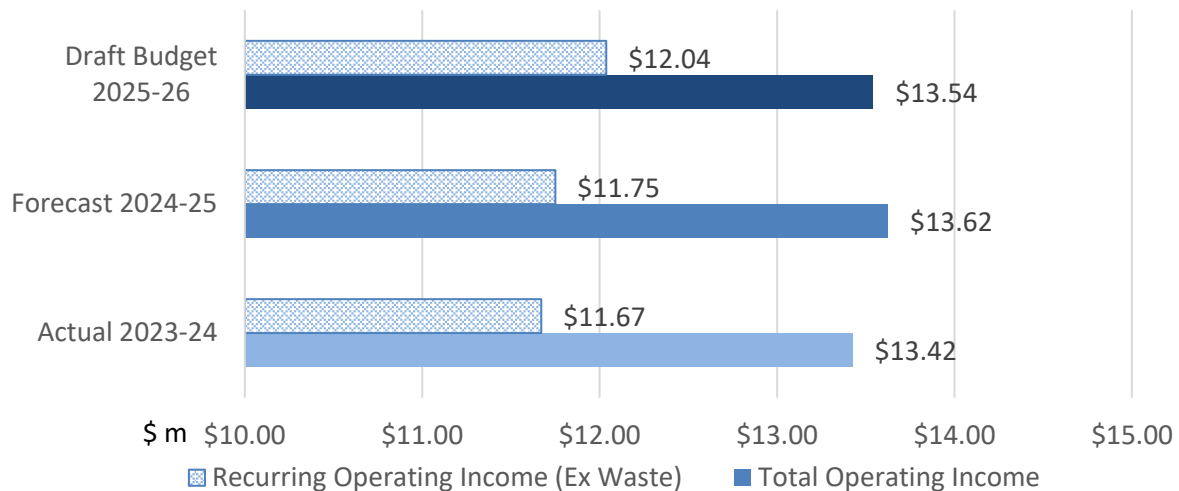
- **Total recurring income (excluding waste management charges) is projected to reach \$12.04 million, reflecting a 2.4% increase compared to the 2024–25 forecast.**
- **Approximately \$200,000 in additional income from interest compared to an average year, driven by the prevailing high-interest rate environment.**

The draft budget shows a 0.6% (\$84,000) decrease in total operating income (excluding capital grants and capital monetary contributions) compared to the 2024–25 forecast. However, this comparison is somewhat misleading due to the influence of non-recurring income items, such as one-off operating grants.

When excluding non-recurring income and waste management charges (linked to waste management expenses under the full cost recovery strategy), the draft budget projects a 2.4% (\$186,000) increase in recurring operating income compared to the 2024–25 forecast to a total of \$12,036,000.

The 2025–26 draft budget reflects higher-than-average recurring operating income due to elevated interest rates, with an estimated additional \$200,000 from higher interest earnings.

Operating income (\$' million)



Rates

Headlines:

- Increase of 3.00% on annualised basis in line with the State Government's rate capping framework with total rate income of \$7.7 million for 2025-26.
- Across the Borough property valuations have declined by 7.1%, except for commercial properties, which have increased by 2.4%. Across the different property categories, 53.5% of residential properties have recorded either a lower-than-average reduction in valuation or an increase in value compared to the last valuation.
- It is proposed to remove the commercial rating differential to provide financial relief for commercial property owners.

(Note: Property valuation movements and the removal of the commercial rating differential do not impact Council's total rates income, these changes only affect the distribution of rates)

The budget includes a rate increase of 3.00%. This is in line with the State Government's rate capping framework, which has capped rate increases by Victorian councils. The additional income estimated from the rate increase is \$225,000 (annualised basis). The total rates income for 2025–26 is estimated to be \$7,730,000.

The provisional property valuation data received from the Valuer-General Victoria (VGV) does not show a uniform distribution of valuation movements across the municipality.

Overall, property valuations have decreased by 7.1%. Yet, commercial properties have recorded an overall increase of 2.4%.

Queenscliff has maintained its property values despite the general decline, while Springs is following the broader trend of reduction. In contrast, Point Lonsdale has experienced a steeper decline in value compared to the overall market drop.

As a result, the rates burden is shifting from properties in Point Lonsdale to those in Queenscliff.

Across the different property categories, 53.5% of residential properties have recorded either a lower-than-average reduction in valuation or an increase in value compared to the last valuation. This has resulted in these properties absorbing a greater share of the rates burden relative to other property categories.

The removal of the commercial differential will significantly benefit commercial properties, especially amid their overall increase in valuation. The removal of the commercial differential will have minimal effect on the distribution of rates for residential properties.

Waste management charges

Headlines:

- **Residential properties will see a \$8 decrease (1.6% decrease) in total waste charges for the 2025-26 financial year.**
- **Significant increase in public waste charges for commercial and vacant land properties. However, the removal of the commercial rating differential will fully offset the higher waste management charges for commercial properties.**

Income from waste management charges is estimated to decrease by 1.0% (\$16,000) in 2025–26, totalling \$1,522,000 (before the pensioner concession/rebate) compared to the 2024–25 forecast. The Council follows a full cost recovery strategy for waste services and has fully recovered the costs associated with the rollout of the kerbside waste transition project.

A \$25,000 surplus is forecasted for the 2024-25 financial year in the overall waste management reserve (covering both kerbside and public waste), allowing for a reduction in the 2025–26 waste management charges.

Had there been no carry-forward surplus in the waste management reserve, meaning the charges were based solely on projected expenses for the 2025–26 financial year, Income from waste management charges would have increased by 0.6% (\$10,000) to \$1,547,000.

Lower recycling disposal costs due to a better-than-expected contamination rate, have helped to partially offset the impact of rising costs associated with landfill disposal including landfill levy.

Overall, residential properties will still see a \$8 decrease (1.6% decrease) in total waste charges, as both kerbside and public waste charges apply.

However, commercial and vacant land properties, which are only subject to public waste charges, will experience a \$60 increase (42%), raising the charge from \$143 to \$203 per assessment. This increase is primarily due to the reallocation of landfill processing (including the landfill levy) and recycling processing costs, between the two waste services.

Despite this increase, the removal of the commercial rating differential has fully offset the higher waste management charges when considering both rates and waste management charges together for commercial properties.

User fees

Headlines:

- **Income from tourist parks is expected to see a modest increase of \$38,000 compared to the 2024–25 forecast, representing a 2.1% rise, bringing the total to \$1.9 million.**
- **2025–26 pricing adjustments have been designed to increase park occupancy, particularly during shoulder and off-peak periods.**

Income from user fees is estimated to increase by 2.2% (\$46,000) in 2025–26, totalling \$2,155,000 compared to the 2024–25 forecast.

Tourist park fees contribute the largest portion of the user fees budget, with total anticipated income of \$1,873,000 for the 2025–26 financial year. This represents an estimated \$38,000 increase compared to the 2024–25 forecast, equating to a 2.1% increase against the forecast.

Council implemented significant pricing changes to tourist park rates in 2024–25. To allow time to assess the impact of these changes, the 2025–26 pricing adjustments have been designed to increase park occupancy, particularly during shoulder and off-peak periods, with a proposed reduction in off-peak camping rates.

Operating grant

Headlines:

- **Total income of \$1.3 million from recurring operating grants.**

The total operating grant income for 2024–25 is overstated due to the inclusion of \$364,000 of non-recurring operating grants. There is only one \$11,000 non-recurring operating grant included in draft budget for 2025–26.

The total anticipated income from recurring operating grants for the 2025-26 financial year is \$1,294,000. This represents an estimated \$42,000 increase compared to the 2024–25 forecast, equating to a 3.0% increase against the forecast.

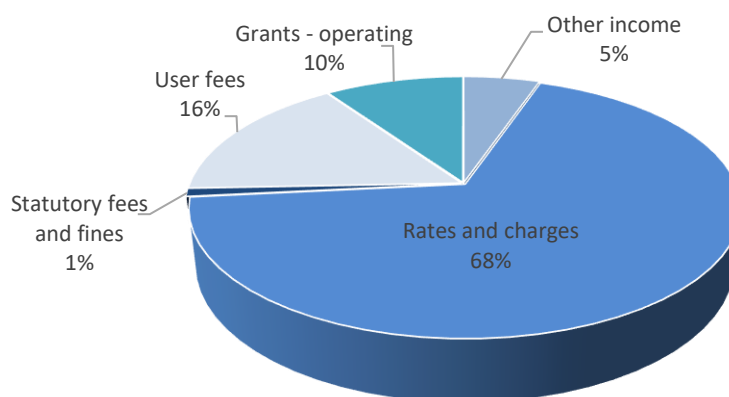
Other income

Headlines:

- **Interest income is anticipated to decrease by \$100,000 to \$450,000 in 2025–26 compared to the 2024-25 financial year forecast.**

Overall, other income is projected to decline by 9.8% (\$78,000), totalling \$716,000 in 2025–26. This decrease is primarily due to an anticipated \$100,000 drop in interest income from investments to \$450,000, which has been partially offset by an increase in income from the leasing of Council-managed properties.

Sources of operating income



Operating Expenses

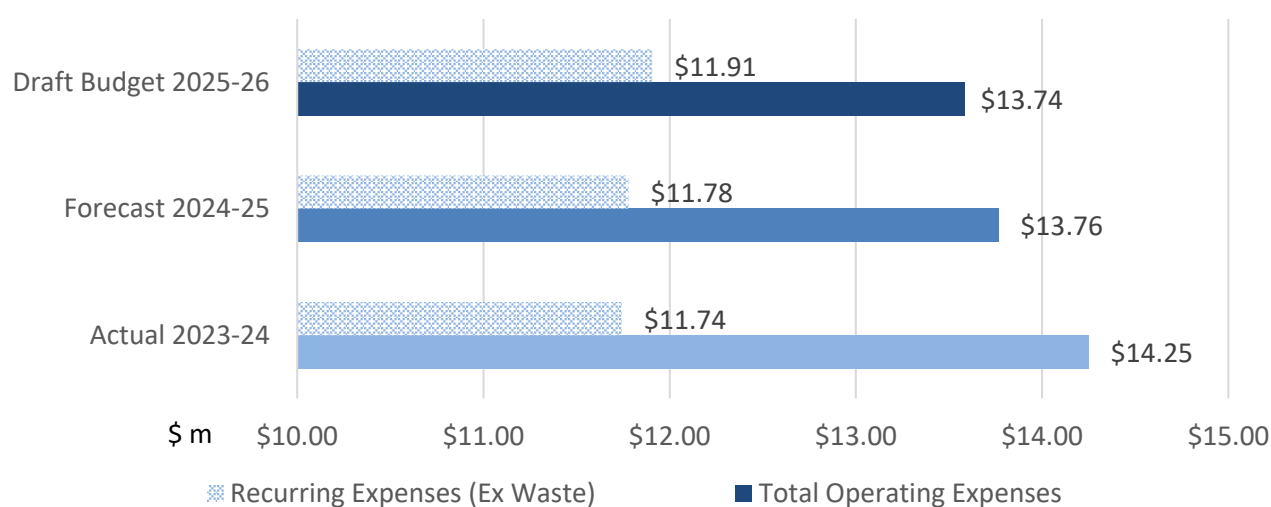
Headlines:

- **Recurring operating expenses, excluding waste management operations, are projected to rise by 1.1% (\$126,000) to \$11.91 million compared to the 2024–25 forecast.**

The draft budget projects a reduction of 0.2% (\$22,000) in total operating expenses compared to the 2024–25 financial year forecast.

However, excluding non-recurring expense items and waste management expenses (linked to waste management charges under the full cost recovery strategy), there is a 1.1% (\$126,000) increase in recurring operating expenses (ongoing basis) in the draft 2025–26 budget to a total of \$11,906,000 compared to the forecasted total operating expenses on the same basis for 2024–25.

Operating expense (\$' million)



Employee cost

Headlines:

- **Assuming full staffing levels for the 2024–25 financial year, and excluding temporary staff, employee costs are projected to increase by 1.0% (\$53,000) to \$5.43 million in 2025–26.**
- **An ongoing reduction of 1.2 FTE.**

Employee costs are projected to increase by 4.3% (\$226,000) compared to the 2024–25 financial year forecast. When excluding temporary staffing, the increase is 3.2% (\$166,000). It should be noted that the 2024–25 forecast is understated due to current staff vacancies.

Assuming full staffing levels in 2024–25 and excluding temporary staffing, total employee costs for 2025–26 are expected to rise by 1.0% (\$53,000) to \$5,428,000 (compared to the 2024–25 budget). This projection factors in a 2.5% increase under the Enterprise Bargaining Agreement and a 0.5% rise in the superannuation guarantee. The modest increase reflects a reduction of 1.2 FTE on a permanent basis.

Materials and services

Headlines:

- **Excluding waste management costs and non-recurring operating expenses, recurring material and service expenses are expected to increase by 0.6% (\$27,000) compared to the 2024–25 forecast, bringing the total to \$4.6 million.**

Materials and services expenses are projected to decrease by 2.6% (\$168,000) compared to the 2024–25 financial year forecast.

Excluding waste management costs (\$1,425,000) and non-recurring operating expenses (\$247,000), recurring materials and services expenses are expected to increase by 0.6% (\$27,000) compared to the 2024–25 forecast, bringing the total to \$4,610,000.

The 2025–26 budget also includes the following new allocations, which have been incorporated into the 2024–25 forecast during the year.

- \$120,000 – Contingency for additional vegetation management expenses due to potential storm events;
- \$40,000 – Additional weed management service costs;
- \$40,000 – Increased costs for summer period park and reserve maintenance;
- \$30,000 – Additional funding for building maintenance;
- \$24,000 – Increased costs for ICT managed service contracts, reflecting projected cost escalations under a new tender; and
- \$12,000 – Higher software maintenance and support costs following the implementation of the new HR system.

Depreciation

Depreciation is budgeted to increase by 1.6% (\$20,000) compared to the 2024–25 forecast. This increase primarily reflects the potential impact of the revaluation of building assets at the end of the current financial year. As the outcome of the revaluation may not be known before the 2025–26 budget is finalised, the budgeted increase represents a preliminary estimate.

Other expenses

Headlines:

- **Reduction of 12.8% (\$99,000) primarily due to not requiring Council election-related expenses in the 2025–26 financial year.**

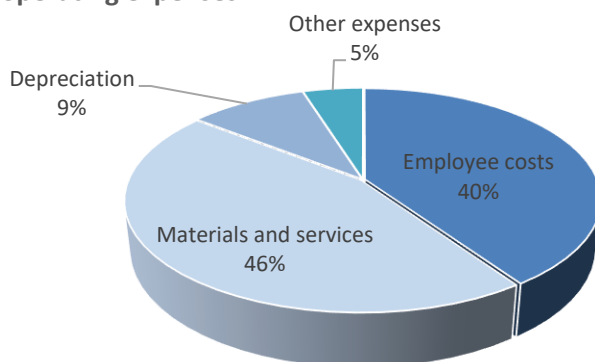
Other expenses are projected to decline by 12.8% (\$99,000), totalling \$675,000 in 2025–26 compared to the 2024–25 forecast. This decrease is primarily due to not requiring Council election-related expenses in the 2025–26 financial year.

Operating Projects

The following operating projects, totalling \$258,000, both grant-funded and Council-funded, are included under materials and services expenses and other expenses in the 2025–26 budget.

Project	Cost (\$)	Funding Source
Hesse Street Activation Initiatives	100,000	Council funded
Heritage Study	50,000	Council funded (100% reserve)
Organisational Efficiency Review	40,000	Council funded
Wayfinding Signage Strategy	30,000	Council funded
Contribution to Headstone Project (under other expenses)	17,000	Council funded
Education protection of Coastal Moonah Woodlands	11,200	100% grant funded
Five Year Evaluation of the CERP	10,000	Council funded
Total	258,200	

Drivers of operating expenses

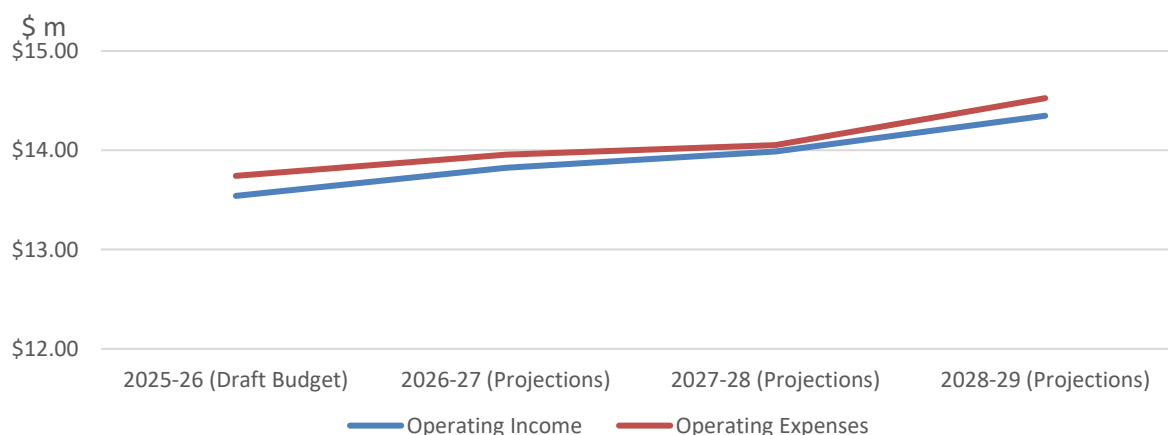


Surplus / (deficit) for the year

Underlying Surplus / (deficit) for the year	Forecast 2024-25 \$'000	Draft Budget 2025-26 \$'000
Total income	14,091	14,354
Total expenses	(13,765)	(13,743)
Surplus / (deficit) for the year	326	611
Less: Grants - capital (non-recurrent)	(337)	(813)
Less: Contributions - monetary - capital	(129)	0
Underlying surplus / (deficit)	(140)	(202)

The budgeted Comprehensive Income Statement projects a net operating surplus of \$611,000 for the year ending 30 June 2026, inclusive of capital contributions. While the reported surplus (or deficit) is a required disclosure, it does not provide a true reflection of Council's underlying financial performance or long-term sustainability. This is because it includes external capital contributions that are restricted for specific capital projects and cannot be used for operational purposes. As such, the underlying result, essentially the difference between operating income and operating expenses is a more meaningful indicator for assessing Council's financial performance.

Trend in operating income and operating expenses (\$ millions)



The chart above shows the forecasted trends in total operating income and total operating expenses over the next four financial years. The projected underlying deficit in 2025–26 is primarily driven by the inclusion of one-off operating projects. However, the expected decline in interest income poses an ongoing challenge to achieving a breakeven underlying result in the years that follow.

Underlying Operating Result

Headlines:

- LGPRF projects an underlying result of a \$202,000 deficit (-1.5%) for the 2025-26 FY.
- On recurring basis, underlying surplus of \$88,000 (0.7%) for the 2025-26 FY.

The Local Government Performance Reporting Framework (LGPRF) projects an underlying result of a \$202,000 deficit (-1.5%) based on the draft budget. The LGPRF requires all operating income and expense items to be included in the underlying result calculation, including those related to waste management operations.

To derive a more meaningful representation of the underlying result, it is advisable to evaluate it by excluding the effects of non-recurring operating income and expenses. Additionally, adjustments should be made for the timing of recurring operating grants, where applicable.

The draft 2025–26 budget projects an underlying surplus of \$88,000 (0.7%) on a recurring basis after excluding those related to waste management operations.

Noting that the Council Plan measure uses an alternative approach to the LGPRF measure to gauge the underlying result, the methodology outlined in the paragraph above aims to establish a consistent method for estimating the recurring basis of the underlying result. This consistency is crucial for facilitating accurate and meaningful comparisons across financial years given the size (size of the budget) of the organisation, allowing for a more reliable assessment of the Borough's financial performance.

A reconciliation between the LGPRF and the recurring basis underlying results (Council Plan measure) is provided below.

Underlying Result	Forecast 2024-25 \$'000	Draft Budget 2025-26 \$'000
Based on the LGPRF measure		
Surplus / (deficit) for the year	326	611
Less: Grants - capital (non-recurrent)	(337)	(813)
Less: Contributions - monetary - capital	(129)	0
Adjusted underlying surplus / (deficit)	(140)	(202)
Adjusted Underlying Result - %	-1.0%	-1.5%

On recurring basis (based on the Council Plan measure)		
Adjusted underlying surplus / (deficit) - LGPRF	(140)	(202)
Adjusted for;		
Removal of grant-funded non-recurring operating project related costs net of grants (council contribution)	6	0
Removal of non- recurring operating project related costs funded via Council's own funds (reserve and operational cash) - Note 1	202	247
Removal of other material non-recurring expenses - Note 2	0	60
Removal of timing impact of waste management cost recovery	(97)	26
Removal of the impact of the sale of assets	(13)	(43)
Adjusted underlying surplus / (deficit)	(42)	88
Adjusted Underlying Result - %	-0.4%	0.7%

Note1: Non-recurring operating project-related costs funded via Council's own funds (reserve and operational cash)

Project	Draft Budget 2025-26 (\$)
<u>Funded via specific reserves</u>	
Heritage Study	50,000
<u>Funded via operating cash</u>	
Hesse Street Activation Initiatives	100,000
Organisational Efficiency Review	40,000
Development of a Wayfinding Signage Strategy	30,000
Contribution to Headstone Project	17,000
Five Year Review of the CERP (to be managed via internal resources)	10,000
Total	247,000

Note2: Costs associated with additional 0.5 FTE in temporary staffing (12 months) to support increased community engagement activities.

The 2025-26 draft budget reflects an inflated operating income due to above-average interest rates, with an estimated \$200,000 extra income from high interest rates and elevated cash balances.

Forecasted trends in total recurring operating income and expenses over the following three financial years (2026-27 to 2028-29) suggest underlying deficits of \$134,000, \$64,000, and \$177,000 respectively, primarily due to a projected decline in interest income.

Uncommitted budget allocations totalling to \$80,000 for additional services related to vegetation and park/reserve maintenance during the summer period will provide some flexibility for the Council to introduce efficiencies into the operational budget when income from interest begins to decline. Additionally, \$120,000 specific contingent budget allocation is set aside for vegetation management to cover costs from major storm events.

Furthermore, a comparison of actual results from previous years against budgeted figures indicates that general contingency allocations of approximately \$100,000 to \$150,000 are typically included in the budget.

Projections of operating income and expenses from 2026–27 onwards are indicative only. This is because Council's long-term financial plan will be developed after the 2025–26 Budget is finalised, in alignment with the preparation of the next Council Plan.

However, future planning should also consider strategic investments in the Council's tourist parks to enhance revenue generation and identify potential cost savings.

The Borough's long-term financial outlook hinges on careful and prudent planning, especially when considering the creation of new assets. Factors such as rate capping, constrained opportunities for revenue growth from rates, community service level expectations, and the continual maintenance of existing assets will pose significant ongoing financial challenges for the Borough in the years ahead.

Capital Expenditure

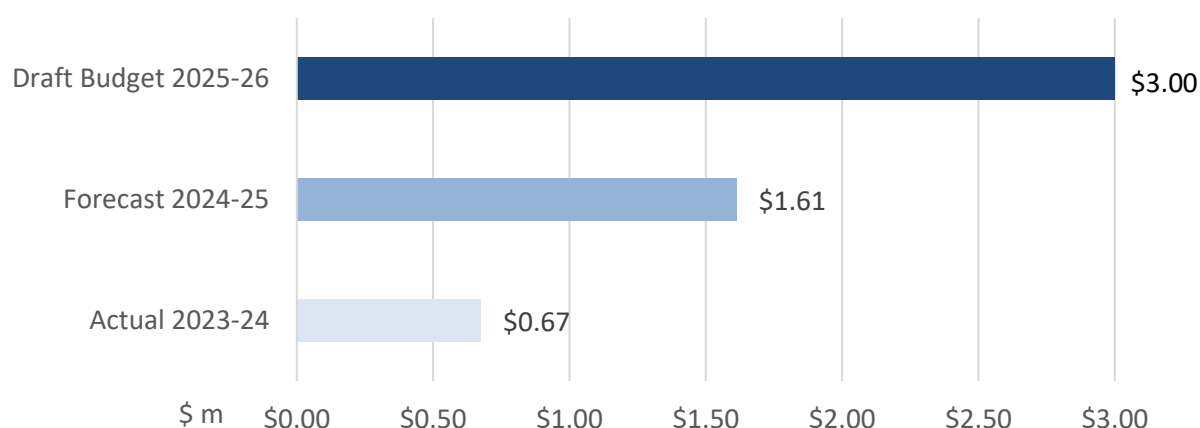
Headlines:

- A total investment of \$3.0 million in capital assets is planned to achieve an asset renewal ratio of 2.15 (215%).

A total investment of \$3,000,000 in capital assets is planned for the 2025-26 financial year which will result in an Asset Renewal Ratio of 2.15 for the 2025-26 financial year, exceeding the target of >1.0.

The council is budgeting to allocate \$1,230,000 from the 2025-26 operating cash toward capital projects, in addition to \$958,000 funded through reserves.

Capital Expenditure (\$' million)



The following are the grant-funded and council-funded capital projects included in the 2025–26 budget;

Project	Cost (\$)	Investment Type	Funding (Source)
Projects Carried Forward from Previous Years			
Point Lonsdale Lighthouse Reserve Upgrade	813,000	Renewal & upgrade	100% grant funded
Toch H Toilet Renewal	200,000	Renewal	Council funded (100% reserve)
Rip View Beach Access Renewal	114,000	Renewal	Council funded (100% reserve)
Royal Park Oval Upgrade – Amenity, Scope and Design	90,000	Renewal & upgrade	Council funded (100% reserve)
Royal Park Oval Upgrade – Fence Renewal	70,000	Renewal	Council funded (100% reserve)
Town Hall Upgrade – AV Equipment	58,000	New	Council funded (100% reserve)
Sub Total - Projects Carried Forward	1,345,000		
New Projects			
Recreation Reserve Tourist Park Cabin Renewal	300,000	Renewal	Council funded (100% reserve)
Golightly Park Amenity Renewal	172,000	Renewal	Council funded (20% reserve)

Project	Cost (\$)	Investment Type	Funding (Source)
Golightly Park BBQ Shelter Installation	100,000	New	Council funded
Ocean View Kiosk Renewal	60,000	Renewal	Council funded (100% reserve)
Royal Park Oval Upgrade – Irrigation, Scope and Design	32,000	Upgrade	Council funded (100% reserve)
Solar Upgrades to Council-Owned Buildings	25,000	Upgrade	Council funded
Nelson Road Upgrade - Survey and Design	12,000	New	Council funded
Sub Total - New Projects	701,000		
Annual Asset Renewal Program	819,000	Renewal	Council funded
Staff Cost to Capitalise	136,000	New, Renewal & Upgrade	Council funded
Total Capital Expenditure	3,000,000		

In addition to the above projects, Council has submitted grant applications for the following projects. If successful, these projects will be considered as part of the quarterly budget forecasts during the year 2025-26.

- Point Lonsdale Bike Park Project;
- Solar Battery Installation at the Recreation Reserve; and
- Works under the Safe Local Roads and Streets Program.

Borrowings

Headlines:

- **Council does not have any outstanding loans and no new loans are included in the 2025–26 budget.**

Council continues to maintain a debt-free balance sheet, with no provision for new borrowings included in the 2025–26 budget.

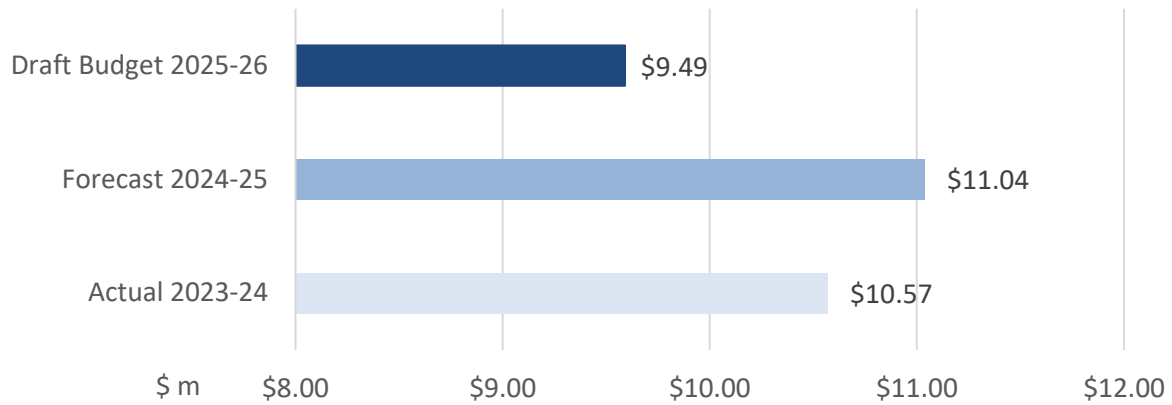
Council continues to focus on efficient and financially responsible service delivery to achieve outcomes that are valued by our community. Council will continue to explore new approaches to provide services in a tighter fiscal environment.

Cash and Investments

Cash and investments are expected to decrease by \$1,544,000 during the year to \$9,493,000 as Council progresses with its planned capital works projects, while still maintaining a healthy cash balance at year-end.

\$3,500,000 of cash and investments represents the proceeds balance from the sale of Murray Road land, set aside in a reserve account until a potential project/s is identified in the future in line with Council Policy CP044: Sale, Exchange or Transfer of Council Land.

Cash and Investments (\$' million)



Borrowings vs Key Reserve Funds

The budget projects a general reserve balance of \$1,449,000 and an asset replacement reserve balance of \$1,794,000 at the end of the financial year 2025–26, with a debt-free balance sheet. This indicates a significant turnaround in the financial position of the Borough compared to the situation the Council was in at the end of the 2011–12 financial year (zero general reserve balance with over \$1 million debt in the balance sheet).

Borrowings vs key reserve funds (\$'million)



Reserve Balances

Council's other reserves on the balance sheet are budgeted to decrease by \$1,033,000 compared with the 2024–25 financial year. Details of the reserve movements are provided in note 4.3.2 to the financial statements. All reserve balances are cash backed.

Reserve description		Annual Forecast at 30 June 25	Draft Budget at 30 June 26	Change \$
Sales proceeds from assets sales				
1	Murray Road land sale proceeds	3,500,000	3,500,000	0
	Total – sales proceeds from assets sales	3,500,000	3,500,000	0
Carry forward capital expenditure reserve				
1	Royal park oval upgrade	350,000	228,000	(122,000)
2	Queenscliff CBD 24-hour toilet	250,000	250,000	0
3	Toc H toilet upgrade	200,165	165	200,000
4	Upgrade of town hall - heating and cooling	180,000	180,000	0
5	ICT transformation project	175,398	175,398	0
6	New bike track/park	153,900	153,900	0
7	Murray Road open space contribution	120,000	120,000	0
8	Rip View beach access renewal works	114,000	0	(114,000)
9	Princess park kiosk toilet upgrade	60,000	60,000	0
10	Upgrade of town hall - audio visual equipment	57,900	0	(57,900)
11	Weeroona Parade toilet	40,000	40,000	0
12	Safety improvement work by DEECA at Narrows Beach	40,000	40,000	0
13	Murray Road Shared Path	39,891	39,891	0
14	Point Lonsdale lighthouse reserve upgrade (P1 huts)	23,612	23,612	0
	Total – carry forward capital expenditure reserve	1,804,866	1,510,966	(493,900)
Carry forward operating expenditure reserve				
1	Review of planning scheme (Heritage Provisions)	94,277	44,277	(50,000)
2	Marine coastal management plan	86,775	86,775	0
3	Wadawurrung signage	14,855	14,855	0
4	Bull Ring tree planting	7,500	7,500	0
5	Child/family services and facilities review	5,000	5,000	0
6	Gender equality actions	3,953	3,953	0
	Total – carry forward operating expenditure reserve	212,360	162,360	(50,000)
Asset replacement reserve		2,257,509	1,793,909	(463,600)
Defined Benefits Superannuation Liability		40,000	40,000	0
Standard kerbside waste reserve		131,659	0	(131,659)
Public waste reserve		(106,136)	0	106,136
Unallocated cash reserves / general reserve*		1,449,115	1,449,115	0
Total		9,289,713	8,256,690	(1,033,023)

*An amount of \$300,000 is earmarked for contingent financial commitment to the Ballara Deakin Trust.

Financial snapshot

Key Statistics	Annual Forecast 2024-25 \$million	Draft Budget 2025-26 \$million
<i>Total Operating Expenses (includes depreciation expenses)</i>	\$13.8	\$13.7
<i>Total Recurring Operating Expenses (excluding waste management expenses, includes depreciation expenses)</i>	\$11.8	\$11.9
<i>Comprehensive Operating Surplus</i>	\$0.3	\$0.6
<i>Underlying operating surplus / (deficit) – LGPRF based</i>	(\$0.1)	(\$0.2)
<i>Underlying operating surplus / (deficit) – Council Plan based (on recurring basis)</i>	(\$0.0)	\$0.1
<i>Cash result</i>	\$0.0	\$0.0
<i>Capital Works Program</i>	\$1.6	\$3.0
<i>Asset Renewal Ratio - LGPRF based</i>	118.1%	215.1%
<i>Funding the Capital Works Program</i>		
<i>Council – Reporting year income</i>	\$1.2	\$1.2
<i>Council – Reserves</i>	\$0.1	\$1.0
<i>Borrowings</i>	\$0.0	\$0.0
<i>Grants</i>	\$0.3	\$0.8
<i>Cash and Investments</i>	\$11.0	\$9.5
<i>Current Asset Ratio - LGPRF based</i>	238.3%	374.8%

Budgeted Expenditure by Portfolio (excluding depreciation)	Draft Budget 2025-26 \$million	Budget %
<i>Portfolio 1 – Health and wellbeing</i>	\$2.1	17%
<i>Portfolio 2 – Environment</i>	\$2.5	20%
<i>Portfolio 3 – Local economy</i>	\$1.3	10%
<i>Portfolio 4 – Heritage, planning and infrastructure</i>	\$3.0	24%
<i>Portfolio 5 – Governance and finance</i>	\$3.5	29%
Total	\$12.4	100%

Financial policy statement (Financial sustainability indicators)

The Council Plan has specified the following measures to demonstrate Council's financial sustainability to fund the aspirations of the Community Vision and the Council Plan.

Policy statement	Measure	BoQ target	Comment
Consistent operating results	Our adjusted underlying result: The difference between recurring income and recurring expenses	Greater than \$0	Adjusted for the timing of recurring operating grants, one-off operating projects (including operating grants if applicable), assets write-offs and any other non-recurring transactions
Ensure Council maintains sufficient working capital to meet its obligations as they fall due	Current assets vs current liabilities: The value of our current assets divided by our current liabilities	Greater than 1	Excludes non-current assets classified as held for sale
Council maintains sufficient unrestricted cash to ensure ongoing liquidity as well as to address unforeseen cash imposts if required	Level of unrestricted cash reserve against current liabilities: Our current liabilities as a percentage of our unrestricted cash reserves (based on the remaining maturity of term deposits)	Greater than 100%	Cash and cash equivalents include all items at call and short-term deposits with remaining maturity of less than three months
That Council applies loan funding to new capital and maintains total borrowings in line with rate income and growth of the municipality	Total borrowings against rate revenue: Our total borrowings as a percentage of our rate revenue	Less than 15%	Target is in line with Council Policy CP040: Borrowings
Allocate adequate funds towards renewal capital in order to replace assets and infrastructure as they reach the end of their service life	Asset renewal and upgrade expenses against depreciation: The financial investment in asset renewal and upgrade work divided by the cost of depreciation (based on a three-year rolling average)	Greater than 100%	Three-year rolling average takes into consideration BoQ's dependency on external funding for major capital projects
Council generates sufficient revenue from rates plus fees and charges to ensure a consistent funding for renewal capital	Council's contribution to asset renewal and upgrade: Council's contribution to asset renewal and upgrade expenses as a percentage of own-source revenue	Greater than 10%	Based on the net contribution from Council for asset renewal and upgrade work

Indicator	Target	Annual Forecast	Draft Budget	Projections		
		2024–25	2025–26	2026–27	2027–28	2028–29
Sustainable operating result						
Our adjusted underlying result	> \$0	(\$42)	\$88	(\$134)	(\$64)	(\$177)
Working capital						
Current assets vs current liabilities	> 1.0	2.38	3.75	6.71	6.86	6.87
Level of unrestricted cash reserve against current liabilities	> 100%	70.6%	216.8%	574.9%	591.8%	594.6%
Borrowings						
Total borrowings against rate revenue	< 15%	0%	0%	0%	0%	0%
Commitment for asset renewals						
Asset renewal and upgrade expenses against depreciation	> 100%	126.1%	134.0%	131.1%	112.3%	62.5%
Council’s contribution to asset renewal and upgrade	> 10%	10%	18%	7%	7%	7%

As per the above financial sustainability indicators, the draft 2025–26 budget satisfies the financial sustainability indicators specified in the Council Plan. These indicators have been estimated based on the economic assumptions detailed in the subsequent sections of this budget.

Forecasted trends in total operating income and expenses over the following three financial years (2026–27 to 2028–29) suggest underlying deficits of \$134,000, \$64,000, and \$177,000 respectively, primarily due to a projected decline in interest income.

Council's decision to invest in long-term term deposits to secure favourable interest rates, given the possibility of future rate reductions, has impacted the level of unrestricted cash available during the 2024–25 financial year.

Projections, particularly regarding asset renewal commitments, do not reflect all renewal works Council may undertake. This is because Council's long-term financial plan will not be developed before the 2025–26 Budget is finalised, which will occur alongside the development of the next Council Plan.

Crown land management

With only a few exceptions, nearly all buildings and infrastructure assets (including roads) used by the Council to deliver services to the community are situated on Crown land. Of the total land value managed by the Council, approximately 59% is Crown land and 18% is land under roads, leaving just 23% as freehold land owned by the Borough.

The Council currently operates all tourist parks as a single business unit. As such, the existing operating model does not distinguish expenditure based on the type of land—Crown land or otherwise—on which the parks are located. Nevertheless, the indicative values provided below demonstrate that revenue generated from Crown land is fully allocated to cover the costs of managing that Crown land, thereby meeting relevant compliance requirements.

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Projections		
			2026–27	2027–28	2028–29
Net contribution from Crown land					
Surplus projected from tourist parks located on Crown land	818	842	869	890	916
Lease income projected from Crown Land properties	132	151	154	158	162
Net contribution from Crown land	949	993	1,023	1,048	1,078
Used to fund services in Crown land					
Projected net expenditure on asset management and appearance of public places on Crown land *	(1,005)	(906)	(932)	(959)	(987)
Projected net expenditure on coastal protection**	(569)	(611)	(625)	(640)	(655)
Net expenditure on Crown land	(1,574)	(1,517)	(1,558)	(1,599)	(1,642)
Net deficit funded via rates and operating grant	(625)	(524)	(534)	(551)	(564)

**Asset building maintenance on Crown land is not separately budgeted from maintenance on Council-owned land. Therefore, the portion attributed to Crown land has been estimated based on historical actual expenditure percentages.*

***The 2024–25 forecast includes additional foreshore maintenance costs, specifically for beach access repairs.*

The proportion of income generated from Golightly Park, relative to the total income from all tourist parks, has been used to apportion the projected overall surplus to estimate the surplus attributable to tourist parks located on Crown land.

Please note that the projected net expenditure outlined above excludes asset depreciation, as well as any non-recurring or asset renewal expenses.

Budget influences (internal and external)

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

External influences

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

Location – the Borough of Queenscliffe is located at the eastern tip of the Bellarine Peninsula and opposite Point Nepean at Port Phillip Heads, in Victoria, Australia. It is bordered by water on three sides: Port Phillip Bay, Swan Bay and Bass Strait. The only land border is with the City of Greater Geelong on its west. The Borough is located approximately 105km south-west of Melbourne and 35km east of Geelong.

Inflation – Inflation has declined significantly since its peak in 2022, with higher interest rates helping to rebalance aggregate demand and supply. Recent data indicates that underlying inflation continues to ease, consistent with the Reserve Bank of Australia's most recent forecasts, as outlined in the Monetary Policy Board's statement on 1 April 2025.

At the same time, heightened geopolitical uncertainty presents risks to the global economic outlook. These conditions may lead households and businesses to defer spending until there is greater clarity, potentially dampening global activity. While current trends point to a continued easing of inflation, risks remain on both the upside and downside.

Interest Rate – maintains an inflation target of 2% to 3%. In light of heightened geopolitical uncertainties and the ongoing moderation in inflation, there is now a strong likelihood that interest rates could be reduced to below 3% by the end of 2025.

Population growth – the Borough of Queenscliffe has a permanent population of around 3,200. This grows up to 17,000 in peak holiday times with the influx of non-permanent residents and visitors. Many property owners only holiday or live part-time in the Borough. The 46.3% of private dwellings unoccupied during the 2021 census is indicative of the large temporary population.

Superannuation – Council has an ongoing obligation to fund any investment shortfalls in the Defined Benefits Scheme, which historically was used by councils across Victoria. The last call on local government was in the 2012–13 financial year, where Council was required to pay \$218,000 (including contributions tax) to top up its share of the Defined Benefits Scheme. The amount and timing of any liability are dependent on the investment market.

Furthermore, the Superannuation Guarantee has been increasing by 0.5% annually since 1 July 2022, with the final scheduled increase taking effect on 1 July 2025, bringing the rate from 9.5% to 12%.

Financial Assistance Grants (FAGs) – The largest source of government funding to Council is through the annual Victorian Grants Commission allocation. The overall state allocation is determined by the Federal Financial Assistance Grant. The quantum of the grant pool changes annually in line with changes in population and the Consumer Price Index. Though there has been an increase in the recent past, Queenscliffe receives the lowest FAG funding allocation in the state due to the low and stagnated permanent population of around 3,200.

Capital grant funding – Capital grant opportunities arise continually. The budget has been based on the confirmed capital grant funding. Any subsequent grants would be reflected in the quarterly reviews.

Cost shifting – This occurs where local government provides a service to the community on behalf of the state and federal governments. Over time, the funds received by local governments does not increase in line with real cost increases, such as school crossing or library services, resulting in a further reliance on rate revenue to meet service delivery expectations.

Government decisions – Decisions of the state and federal governments impact operations of local governments. For instance, the State Government’s decision to abolish boat ramp parking fees has resulted in a total income loss to ratepayers of \$1.25 million over ten years. At the same time, Council will have to manage ongoing maintenance and asset renewal requirements of the upgraded boat ramp, which is a regional asset predominantly used by non-ratepayers. However, Council currently receives an annual grant from the State Government towards the ongoing maintenance and operational activities of the boat ramp.

Enterprise Bargaining Agreement (EBA) – The current Borough of Queenscliffe Enterprise Bargaining Agreement stipulates a wage increase of 2.0% or a percentage increase of 0.5% less than the official general rate cap for the financial year – whichever is the greater.

Rate capping – The State Government has continued to impose a cap on rate increases. The cap for 2025–26 has been set at 3.00%.

Supplementary rates – Supplementary rates are additional rates received after the budget is adopted each year for the part of the year when a property value increases in value (e.g., due to improvements made or change in land class), or when new residents become assessable. However, any material change in valuations during the year is very unlikely given the stagnated rates base of the Borough.

Waste disposal costs – The Environment Protection Agency (EPA) regulation has a sustained impact on Council with regards to compliance with existing and past landfill sites. Waste disposal costs are also impacted by industry changes such as increasing EPA landfill levies and negotiation of contracts e.g., recycling sorting and acceptance.

Internal influences

As well as external influences, there are a number of internal influences which are expected to impact the 2025–26 budget. These include:

Service planning – Reviewing services to ensure that they meet community needs is an ongoing process. Balancing the needs of the community within the constraints of the funds available is an ongoing challenge for Council. Council needs to have a robust process for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. Council does not have a comprehensive Service Level Plan and resources have been allocated in the budget for assumed service standards (based on past service levels, community satisfaction survey results, various strategies and plans etc.).

Own-source revenue streams – Council depends heavily on rates income and income from tourist parks in financing its annual budget. Council needs to explore more opportunities to optimise the revenue generating capacity of its tourist parks.

New ongoing cost commitments – New capital projects and some operational decisions result in new ongoing cost commitments for Council. Council needs to have a robust process in place to evaluate

new capital projects and significant operational decisions to ensure the financial sustainability of Council.

Cash – Council holds cash reserves to fund capital works, cash reserves allocated for specific purposes, and to meet operational needs. Cash must be managed to ensure that sufficient cash is available to meet Council’s obligations as and when they come due.

Economic assumptions

Key Elements	2025–26	2026–27	2027–28	2028–29
Consumer Price Index (CPI)	3.00	2.50	2.50	2.50
	Sources: Australian Bureau of Statistics; Department of Treasury and Finance (Victoria).			
Rates cap – ESC recommended methodology	3.00	2.50	2.50	2.50
	For the purposes projecting future years’ rates cap, Council has linked rates cap to the CPI forecast. However, there remains some uncertainty regarding the level of the rates cap in future years.			
Growth in the rate base	0.20	0.05	0.05	0.05
	No material growth in population is expected. Predominantly, BoQ has a stagnated rate base.			
User fees and charges – tourist parks income	3.00	2.50	2.50	2.50
	Council adopts a market-based pricing strategy in conjunction with CPI projections.			
User fees and charges – others	Other user fees and charges are usually linked to the CPI.			
Interest income	3.13	2.50	2.50	2.50
	Based on average interest rate for term deposits.			
Employee costs	3.00	2.00	2.00	2.00
	Based on the Council’s Enterprise Bargaining Agreement and superannuation guarantee increases.			
Insurance	4.80	5.00	5.00	5.00
	Insurance premiums are predominantly influenced by the performance of the overall insurance industry. Projections are based on historical increases.			
Operating costs	3.00	2.50	2.50	2.50
	Expenses linked to grow in line with CPI.			
Key contract costs	Expenses linked to grow in line with CPI plus cost escalation for future contract renewal.			
Waste management expenses	3.00	2.50	2.50	2.50
	Expenses linked to grow in line with CPI.			
Waste management charges	Continue with the full cost recovery strategy.			
Government grants	Ongoing grants are steady with CPI indexation. Capital grants are estimated based on funding requirements of major capital renewal/upgrade projects.			
Borrowing	Zero borrowings; new borrowing (if any) in the future only for projects that will generate additional revenue streams.			
Capital projects	Renewal works have been prioritised, with the final scope and timing of capital projects to be confirmed following community consultation, where appropriate.			
Asset sales/proceeds	No new property sale is planned except for the annual replacement of motor vehicles.			

Budget reports

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

1. Link to the Council Plan
2. Services and initiatives and service performance outcome indicators
3. Financial statements
4. Notes to the financial statements
5. Financial performance indicators
6. Other information

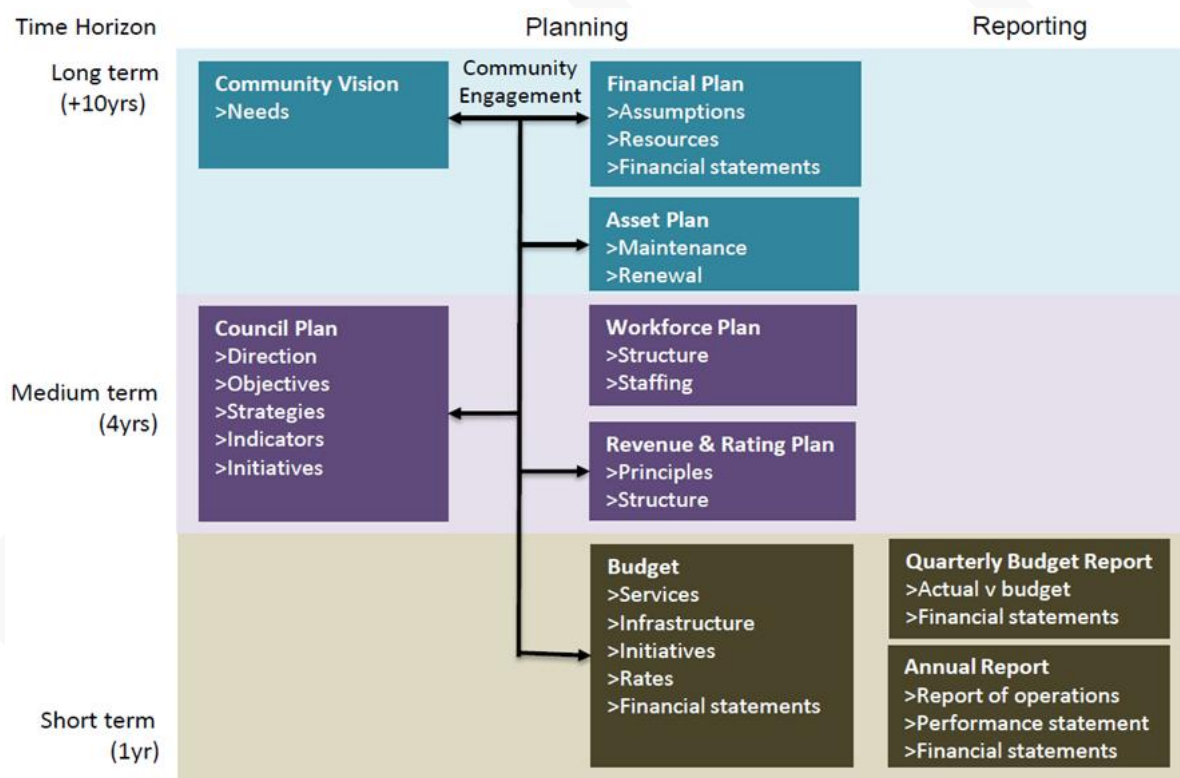
Figures in the 2025–26 budget have been rounded to the nearest thousand dollars. Figures in the budget may not equate due to rounding.

1. Link to the Council Plan

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

1.1 Legislative 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: Mark Davies (Financial Professional Solutions)

The timing of each component of the integrated planning and reporting framework is critical to the successful achievement of the planned outcomes.

1.1.2 Key planning considerations

Service level planning

All councils have legislative responsibility for providing a range of services such as animal management, local roads, food safety and statutory planning. In addition, councils provide many other services under legal arrangements such as libraries and aged care services. For the Borough of Queenscliffe, legislative obligations and legal arrangements underpin the majority of services.

As the needs and expectations of communities can change, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. 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.

1.2 Our purpose

Statio Tutissima Nautis

The Borough of Queenscliffe was established in 1863. Proudly independent, it is the nation's only Borough and the only council in Victoria whose boundary predates the restructure of local government in the mid-1990s. While its small size presents some of Queenscliffe's key challenges, it also remains its greatest strength and positions the Borough well as a place to pilot new ideas and innovate in many fields.

Overlooking the treacherous Rip at the entrance to Port Phillip, the iconic lighthouses at Queenscliff and Point Lonsdale reflect the essence of the Borough's Latin motto – *Statio Tutissima Nautis* – translated as 'the safest anchorage for seafarers'.

The 'safest anchorage' theme inspires Council's vision, in that just as it is a safe haven for mariners, the Borough has an enduring role to play in conserving our extraordinary natural beauty with ecological values of global significance, rich architectural heritage and military history fundamental to Australia's defence. Respectful custodianship maintains Queenscliffe as a special, restorative place for an involved and caring community and the many visitors we welcome.

Our Vision

'The Borough is a special and restorative place, renowned for its distinctive coast, rich living heritage and vibrant culture.'

Our community caring and welcoming to visitors.

We have a deep respect for the Wadawurrung People and are taking action to protect Country.'

Our Values

The way Councillors and Council staff work and serve the Queenscliffe community is guided by the following values:

- **Integrity** – We take ownership and responsibility for our decisions and are accountable for all that we do.
- **Respect** – We treat everyone with dignity, fairness and empathy, look out for the safety and wellbeing of others, and nurture positive and inclusive relationships.

- **Community Focus** – We always work with our community’s experience in mind and take pride in supporting our community.
- **Sustainability** – We place climate change risks at the core of our decision-making and take extensive action to protect our natural environment.
- **Openness** – We actively engage with our community and are transparent in our decision-making.

1.3 Strategic objectives

To ensure the Borough remains a safe haven for locals and visitors alike, where history, culture and the natural environment meet in ways that delight and surprise, and is an involved and caring community, Council’s decision-making and priorities focus around five portfolios as set out in the Council Plan for the years 2021–2025.

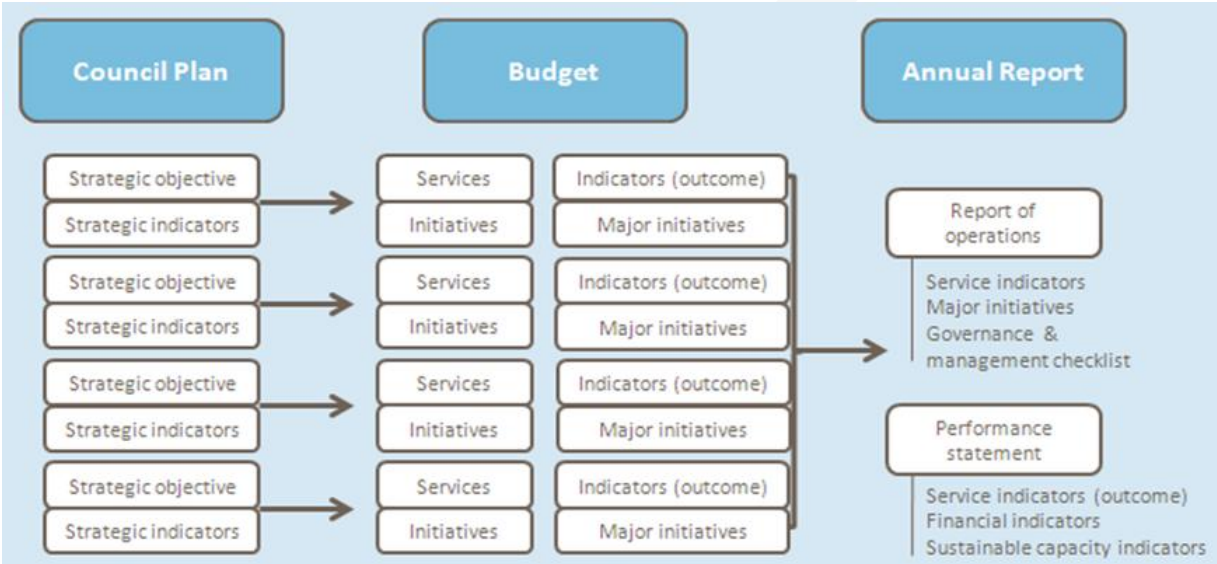
Council delivers services and initiatives under 25 major service categories. Each contributes to the achievement of strategic objectives set out under each portfolio.

This section provides a brief description of the services and initiatives funded in the Budget for the 2025–26 year and how these will contribute to achieving the strategic objectives outlined in the Council Plan under each portfolio.

Portfolio	Strategic Objective
1. Health and wellbeing	To support community wellbeing and encourage an active lifestyle.
2. Environment	To protect our environment and address climate change issues.
3. Local economy	To support a prosperous and diverse local economy.
4. Heritage, planning and infrastructure	To protect our distinctive coastal, cultural and built environment, and provide sustainable, suitable infrastructure.
5. Governance and finance	To provide a financially viable Council that is accountable, transparent and practices good governance.

2. Services and initiatives and service performance outcome indicators

This section provides a description of the services and initiatives to be funded in the Budget for the 2025–26 year and details how these will contribute to achieving the strategic objectives outlined in the Council Plan. It also describes several initiatives and service performance outcome indicators for key areas of Council’s operations. Council is required by legislation to identify major initiatives, initiatives and service performance outcome indicators in the Budget and report against them in their Annual Report to support transparency and accountability. The relationship between these accountability requirements in the Council Plan, the Budget and the Annual Report is shown below.



Source: Department of Jobs, Precincts and Regions

Council delivers services and initiatives under 21 major service categories. Each service contributes to the achievement of strategic objectives set out under each portfolio.

This section provides a brief overview of how each area is funded in the 2025-26 financial year.

Please note that the Surplus/(Deficit) figures for each area below reflect the net direct costs of delivering services, after accounting for any direct finding (D/funding) such as specific income, fees, grants, and other financial inflows except for the tourist park operations. The overall deficit is funded by income from rates and financial assistance grant as stated in section 2.6 (Reconciliation with budgeted operating result).

2.1 Portfolio 1: Health and wellbeing: To support community wellbeing and encourage an active lifestyle.

To achieve our objective of enhancing community wellbeing by providing a safe environment where people are involved, healthy and active in recreation, arts and culture, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, major initiatives, initiatives and service performance indicators for each program area are described below.

Service area	Key service objective/s	Income/ Expense	Actual 2023–24 \$'000	Annual Forecast 2024–25 \$'000	Draft Budget 2025–26 \$'000
Aged Services	The Aged Services program provides care and assistance to older residents and those requiring respite so that their homes remain their safe haven.	D/funding	599	541	557
		Exp	(686)	(738)	(743)
		Surplus/ (deficit)	(87)	(197)	(187)
Recreation, Arts, Culture and Community	The Recreation, Arts, Culture and Community program promotes community wellbeing by supporting people and communities to be involved, healthy and active.	D/funding	0	0	0
		Exp	(57)	(107)	(138)
		Surplus/ (deficit)	(57)	(107)	(138)
Community Events*	The Community Events program promotes community wellbeing, celebrates the significance of the Borough and stimulates the local economy through conducting events.	D/funding	31	26	26
		Exp	(306)	(242)	(245)
		Surplus/ (deficit)	(275)	(217)	(219)
Maternal and Child Health (MCH)	The Maternal and Child Health program (MCH) plays a key role in supporting and monitoring the health and wellbeing of local families with children from birth to school age.	D/funding	71	132	70
		Exp	(77)	(79)	(84)
		Surplus/ (deficit)	(5)	52	(15)
Environmental Health	The Environmental Health program monitors and maintains a safe environment for public health and wellbeing.	D/funding	68	57	58
		Exp	(164)	(185)	(196)
		Surplus/ (deficit)	(96)	(129)	(137)
Local Laws, Safety and Amenity	The Local Laws, Safety and Amenity program promotes community wellbeing and safety in various settings and through monitoring public behaviour consistent with Council's Local Laws.	D/funding	88	70	81
		Exp	(381)	(384)	(402)
		Surplus/ (deficit)	(292)	(314)	(321)
Library	The Library program promotes community wellbeing by encouraging active participation and life-long learning opportunities in a safe, inclusive setting.	D/funding	0	0	0
		Exp	(243)	(259)	(258)
		Surplus/ (deficit)	(243)	(259)	(258)
TOTAL	Direct funding (D/funding)		857	824	792
	Expenditure		(1,914)	(1,995)	(2,066)
	Surplus/ (deficit)		(1,056)	(1,171)	(1,275)

***Community Events**, no specific community organisation support/events have been identified to receive ongoing funding support from the Council. An allocation of \$82,400 has been proposed towards community organisations/events to be identified in 2025–26.

Major Initiatives

- Point Lonsdale Lighthouse Reserve Upgrade
- Rip View Beach Access Renewal
- Royal Park Oval Upgrade – Amenity, Scope and Design

- Royal Park Oval Upgrade – Fence Renewal
- Royal Park Oval Upgrade – Irrigation, Scope and Design

Other Initiatives

- Contribution towards the Headstone Project

2.2 Portfolio 2: Environment: To protect our environment and address climate change issues.

To achieve our objective of playing our part in protecting the local, national and globally significant values within our natural environment for future generations, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, major initiatives, initiatives and service performance outcome indicators for each program area are described below.

Service area	Key service objective/s	Income/ Expenses	Actual 2023–24 \$'000	Annual Forecast 2024–25 \$'000	Draft Budget 2025–26 \$'000
Environmental Sustainability	The Environmental Sustainability program sees the Borough playing its part in protecting the natural environment for future generations.	D/funding	16	15	16
		Exp	(256)	(192)	(220)
		Surplus/ (deficit)	(241)	(177)	(205)
Coastal Protection	The Coastal Protection program seeks to preserve and enhance the Borough's globally significant, highly-valued coast as an iconic environmental asset for current and future generations.	D/funding	167	156	142
		Exp	(704)	(736)	(752)
		Surplus/ (deficit)	(537)	(580)	(611)
Waste Management and Recycling*	The Waste Management and Recycling program seeks to promote local action in order to protect the environment for future generations.	D/funding	1,303	1,536	1,493
		Exp	(1,317)	(1,439)	(1,519)
		Surplus/ (deficit)	(14)	97	(26)
TOTAL	Direct funding (D/funding)		1,486	1,707	1,650
	Expenditure		(2,277)	(2,367)	(2,491)
	Surplus/ (deficit)		(791)	(660)	(841)

* **Waste Management and Recycling**, full cost recovery of waste management, including recycling, is achieved via application of waste charges to ratepayers in accordance with Council's Rating Strategy.

Other Initiatives

- Solar Upgrades to Council-Owned Buildings
- Education protection of Coastal Moonah Woodlands
- Five Year Evaluation of the CERP

Service Performance Outcome Indicators

Service	Indicator	Actual 2023–24	Annual Forecast 2024–25	Draft Budget 2025–26
Waste collection	Waste diversion	67.08%	65.00%	60.00%

The forecast is informed by the six-month progress review for the current year, while the budget is based on achieving a result that exceeds both the all-Council and small Council averages.

2.3 Portfolio 3: Local economy: To support a prosperous and diverse local economy.

To achieve our objective of fostering a diverse and vibrant local economy, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, major initiatives, initiatives and service performance outcome indicators for each program area are described below.

Service area	Key service objective/s	Income/ Expenses	Actual 2023–24 \$'000	Annual Forecast 2024–25 \$'000	Draft Budget 2025–26 \$'000
Tourist Parks	The Tourist Parks and Boat Ramp Services program ensures the Borough remains a special place for visitors while increasing tourism's contribution to the local economy.	D/funding	1,798	1,835	1,873
		Exp	(872)	(805)	(793)
		Surplus/ (deficit)	926	1,030	1,081
Visitor Information Centre	The Visitor Information Centre program promotes the Borough as a special place for visitors and supports local tourism and related businesses with dissemination of information to build a diverse and vibrant local economy.	D/funding	17	82	82
		Exp	(232)	(298)	(308)
		Surplus/ (deficit)	(215)	(216)	(226)
Tourism and Economic Development	The Tourism and Economic Development program seeks to build on the Borough's unique heritage, rich culture and significant natural environment to strengthen the diversity and vibrancy of the local economy.	D/funding	0	0	0
		Exp	(146)	(110)	(198)
		Surplus/ (deficit)	(146)	(110)	(198)
TOTAL	Direct funding (D/funding)		1,815	1,917	1,955
	Expenditure		(1,250)	(1,213)	(1,298)
	Surplus/ (deficit)		565	704	657

Major Initiatives

- Hesse Street Activation Initiatives
- Recreation Reserve Tourist Park Cabin Renewal
- Golightly Park Amenity Renewal
- Golightly Park BBQ Shelter Installation
- Ocean View Kiosk Renewal

2.4 Portfolio 4: Heritage, planning and infrastructure: To protect our distinctive coastal, cultural and built environment, and provide sustainable, suitable infrastructure.

To achieve our objective of preserving and enhancing the Borough as a special place through excellence of design and conservation of its rich culture and unique heritage, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, major initiatives, initiatives and service performance outcome indicators for each program area are described below.

Service area	Key service objective/s	Income/ Expenses	Actual 2023–24 \$'000	Annual Forecast 2024–25 \$'000	Draft Budget 2025–26 \$'000
Land Use Planning	The Land Use Planning program ensures that the Borough conserves its unique heritage, that the built environment is enhanced by design excellence, and that local amenity is protected against inappropriate land use and development.	D/funding	95	150	103
		Exp	(489)	(558)	(480)
		Surplus/ (deficit)	(394)	(408)	(377)
Building Control	The Building Control program ensures that building construction and maintenance is such that the community remains safe.	D/funding	33	28	29
		Exp	(228)	(286)	(296)
		Surplus/ (deficit)	(195)	(257)	(267)
Asset Management and Appearance of Public Places	The Asset Management and Appearance of Public Places program ensures the safety and functionality of public places and infrastructure. This program promotes community wellbeing and encourages people to be active in public settings.	D/funding	828	282	13
		Exp	(2,776)	(2,322)	(2,289)
		Surplus/ (deficit)	(1,949)	(2,040)	(2,175)
Powerline Safety	The Powerline Safety program assists in the provision of a safe environment and protection of the Borough's significant vegetation from fire by maintaining clear zones around powerlines to standards as set by legislation.	D/funding	0	0	0
		Exp	(62)	(76)	(76)
		Surplus/ (deficit)	(62)	(76)	(76)
TOTAL	Direct funding (D/funding)		956	460	146
	Expenditure		(3,555)	(3,242)	(3,041)
	Surplus/ (deficit)		(2,599)	(2,782)	(2,895)

Major Initiatives

- Toch H Toilet Renewal
- Nelson Road Upgrade
- Town Hall Upgrade – AV Equipment

Other Initiatives

- Heritage Study;
- Wayfinding Signage Strategy

Service Performance Outcome Indicators

Service	Indicator *	Actual 2023–24	Annual Forecast 2024–25	Budget 2025–26	Note
Roads	Condition	100%	100%	100%	1
Statutory planning	Service standard	76.4%	75.0%	75.0%	2

Note

1. Length of roads under Council's management is 43km.
2. Target is above the State-wide average of 67.7% and small rural Council average of 67.8%.

2.5 Portfolio 5: Governance and finance: To provide a financially viable Council that is accountable, transparent and practices good governance.

To achieve our objective of maintaining a cohesive, well governed, financially sustainable and independent Borough, we will continue to plan, deliver and improve high quality, cost effective, accessible and responsive services. The services, major initiatives, initiatives and service performance outcome indicators for each program area are described below.

Service area	Description of services provided	Income/ Expenses	Actual 2023–24 \$'000	Annual Forecast 2024–25 \$'000	Draft Budget 2025–26 \$'000
Council Governance	The Council Governance program supports the Mayor and Councillors to maintain a cohesive Council and a well-governed Borough.	D/funding Exp	0 (471)	0 (621)	0 (563)
		Surplus/ (deficit)	(471)	(621)	(563)
Organisational Performance and Compliance	The Organisational Performance and Compliance program supports the Chief Executive Officer and Management Team to maintain a cohesive, well-managed and highly performing organisation.	D/funding Exp	36 (624)	0 (694)	0 (592)
		Surplus/ (deficit)	(589)	(694)	(592)
Community Engagement and Customer Service	The Community Engagement and Customer Service program aims to facilitate community involvement in decision-making, and to deliver high quality customer service.	D/funding Exp	1 (605)	0 (670)	0 (762)
		Surplus/ (deficit)	(605)	(670)	(761)
Financial and Risk Management	The Financial and Risk Management program seeks to ensure the ongoing independence and financial sustainability of the Borough.	D/funding Exp	883 (1,721)	818 (1,682)	689 (1,629)
		Surplus/ (deficit)	(838)	(865)	(940)
TOTAL	Direct funding (D/funding)		920	818	689
	Expenditure		(3,422)	(3,668)	(3,546)
	Surplus/ (deficit)		(2,502)	(2,850)	(2,857)

Other Initiatives

- Organisational Efficiency Review

Service Performance Outcome Indicators

Service	Indicator *	Actual 2023–24	Annual Forecast 2024–25	Budget 2025–26
Governance	Satisfaction	51	55	60

Target is above the State-wide average of 54 and the small rural Council average of 51.

2.6 Reconciliation with draft budgeted operating result

Strategic Objectives / Portfolios	Surplus / (deficit) \$'000	Expenditure \$'000	Direct funding \$'000
Portfolio 1 – Health and wellbeing	(1,275)	(2,066)	792
Portfolio 2 – Environment	(841)	(2,491)	1,650
Portfolio 3 – Local economy	657	(1,298)	1,955
Portfolio 4 – Heritage, planning and infrastructure	(2,895)	(3,041)	146
Portfolio 5 – Governance and finance	(2,857)	(3,546)	689
Total	(7,211)	(12,443)	5,232
Expenses/other income added in:			
Depreciation	(1,300)		
Net gain/losses on disposal of property, infrastructure, plant and equipment	43		
Surplus/(deficit) before funding sources	(8,468)		
Funding sources added in:			
Rates and charges revenue	7,711		
Financial Assistance Grant – General Purpose	555		
Capital grants	813		
Total funding sources	9,079		
Operating surplus/(deficit) for the year	611		
Less:			
Capital grants	(813)		
Underlying surplus/(deficit) for the year	(202)		
Less:			
Capital Expenditure	(3,000)		
Transfers to reserves from operating budget	(106)		
Net gain/losses on disposal of property, infrastructure, plant and equipment	(43)		
Add back:			
Depreciation	1,300		
Capital grants	813		
Proceeds from asset sales	43		
Transfers from reserves to operating budget	1,139		
Accumulated cash surplus brought forward	56		
Breakeven cash result	(0)		

3. Financial statements

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

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

- 3.1 Comprehensive Income Statement
- 3.2 Balance Sheet
- 3.3 Statement of Changes in Equity
- 3.4 Statement of Cash Flows
- 3.5 Statement of Capital Works
- 3.6 Statement of Human Resources

Figures in the 2025–26 budget have been rounded to the nearest thousand dollars. Figures in the budget may not equate due to rounding.

No new capital projects or non-recurring capital grant opportunities have been included in the projections from 2026–27 onwards. Council is currently developing its Council Plan for 2025–2029, through which future capital projects and potential non-recurring grant opportunities will be identified. These will be incorporated into Council's new Financial Plan, scheduled for adoption in October 2025.

The financial projections for the period 2026–27 to 2028–29 are therefore provisional and will be updated once the new Financial Plan is finalised in October 2025.

3.1 Comprehensive Income Statement

For the four years ending 30 June 2029:

Comprehensive Income Statement For the Year Ended 30 June	Notes	Annual Forecast	Draft Budget	Projections		
		2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Income / Revenue						
Rates and charges	4.1.1	8,974	9,192	9,650	9,762	10,020
Statutory fees and fines	4.1.2	120	131	134	137	141
User fees	4.1.3	2,109	2,155	2,209	2,264	2,321
Grants – operating	4.1.4	1,616	1,305	1,326	1,359	1,393
Grants – capital	4.1.4	337	813	0	0	0
Contributions - monetary - capital	4.1.5	129	0	0	0	0
Other income	4.1.6	794	716	504	467	474
Net gain (or loss) on disposal of property, infrastructure, plant and equipment		13	43	0	0	0
Share of net profits of associates		0	0	0	0	0
Total income / revenue		14,091	14,354	13,823	13,989	14,348
Expenses						
Employee costs	4.1.7	5,262	5,488	5,562	5,638	5,751
Materials and services	4.1.8	6,445	6,276	6,417	6,423	6,658
Depreciation	4.1.9	1,280	1,300	1,320	1,320	1,320
Allowance for impairment losses	4.1.10	3	3	1	1	1
Other expenses	4.1.12	775	675	657	671	795
Total expenses		13,765	13,743	13,957	14,053	14,525
Surplus / (deficit) for the year		326	611	(134)	(64)	(177)
Other comprehensive income						
Net asset revaluation increment / (decrement)	4.1.13	0	0	0	0	0
Total comprehensive result		326	611	(134)	(64)	(177)

3.2 Balance Sheet

For the four years ending 30 June 2029:

Balance Sheet For the Year Ended 30 June	Notes	Annual Forecast	Draft Budget	Projections		
		2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Assets						
Current assets						
Cash and cash equivalents	4.2.1	1,537	3,493	8,842	9,272	9,577
Other financial assets	4.2.1	3,000	2,000	1,000	1,000	1,000
Trade and other receivables	4.2.1	260	260	260	260	260
Inventories	4.2.1	6	6	6	6	6
Prepayments	4.2.1	161	157	160	161	166
Other assets	4.2.1	225	125	50	50	50
Total current assets		5,189	6,041	10,318	10,748	11,059
Non-current assets						
Investments in associates	4.2.1	181	181	181	181	181
Other financial assets	4.2.1	6,500	4,000	0	0	0
Property, infrastructure, plant and equipment	4.2.1	172,336	174,033	173,552	173,090	172,650
Total non-current assets		179,017	178,215	173,733	173,272	172,831
Total assets		184,206	184,256	184,051	184,020	183,891
Liabilities						
Current liabilities						
Trade and other payables	4.2.2	475	529	434	435	451
Trust funds and deposits	4.2.2	25	25	25	25	25
Provisions	4.2.2	1,027	1,053	1,079	1,106	1,134
Unearned income	4.2.2	650	0	0	0	0
Total current liabilities		2,177	1,607	1,538	1,567	1,611
Non-current liabilities						
Provisions	4.2.2	146	150	153	157	161
Total non-current liabilities		146	150	153	157	161
Total liabilities		2,323	1,761	1,691	1,724	1,772
Net assets		181,883	182,495	182,360	182,296	182,119
Equity						
Accumulated surplus	4.3.1	98,192	99,836	99,355	98,895	98,456
Revaluation Reserve	4.3.1	74,402	74,402	74,402	74,402	74,402
Other reserves		9,290	8,257	8,603	8,999	9,262
Total equity		181,883	182,495	182,360	182,296	182,119

3.3 Statement of Changes in Equity

For the four years ending 30 June 2029:

Statement of Changes in Equity For the Year Ended 30 June	Notes	Annual Forecast	Draft Budget	Projections		
		2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Accumulated Surplus						
Opening Balance 1st July		98,254	98,192	99,836	99,355	98,895
Surplus / (deficit) for the year		326	611	(134)	(64)	(177)
Transfer to other reserves		(941)	(106)	(346)	(396)	(263)
Transfer from other reserves		552	1,139	0	0	0
Closing Balance 30th June – Accumulated Surplus	4.3.1	98,192	99,836	99,355	98,895	98,456
Revaluation Reserve						
Opening Balance 1st July		74,402	74,402	74,402	74,402	74,402
Net asset revaluation gain/(loss)		0	0	0	0	0
Closing Balance 30th June – Revaluation Reserve	4.3.1	74,402	74,402	74,402	74,402	74,402
Other Reserves						
Opening Balance 1st July		8,901	9,290	8,257	8,603	8,999
Transfer to other reserves		941	106	346	396	263
Transfer from other reserves		(552)	(1,139)	0	0	0
Closing Balance 30th June – Other Reserves	4.3.1	9,290	8,257	8,603	8,999	9,262
Total Equity						
Opening Balance 1st July		181,558	181,884	182,495	182,361	182,296
Surplus / (deficit) for the year		326	611	(134)	(64)	(177)
Closing Balance 30th June – Total Equity	4.3.1	181,884	182,495	182,360	182,296	182,119

3.4 Statement of Cash Flows

For the four years ending 30 June 2029:

Statement of Cash Flows For the Year Ended 30 June	Notes	Annual Forecast	Draft Budget	Projections		
		2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Cash flows from operating activities						
Receipts						
Rates and charges		8,932	9,192	9,650	9,762	10,020
Statutory fees and fines		112	131	134	137	141
User fees		2,027	2,155	2,209	2,264	2,321
Grants – Operating		1,583	1,305	1,326	1,359	1,393
Grants – Capital		97	163	0	0	0
Contributions - monetary - capital		129	0	0	0	0
Interest received		558	500	306	188	188
Other receipts		94	316	272	279	286
Total receipts	4.1.1	13,531	13,762	13,898	13,989	14,348
Payments						
Employee costs		(5,443)	(5,459)	(5,532)	(5,607)	(5,720)
Materials and services		(6,360)	(6,353)	(6,304)	(6,424)	(6,650)
Short-term, low value and variable lease payments		(25)	(1)	(1)	(1)	(1)
Other payments		(750)	(675)	(656)	(670)	(794)
Total payments	4.4.1	(12,578)	(12,486)	(12,493)	(12,702)	(13,164)
Net cash provided by operating activities	4.4.1	954	1,275	1,404	1,287	1,184
Cash flows from investing activities						
Payments for property, infrastructure, plant and equipment		(1,557)	(2,862)	(1,055)	(858)	(878)
Proceeds from sale of property, infrastructure, plant and equipment		13	43	0	0	0
Net proceeds from movement of investments		338	3,500	5,000	0	0
Net cash provided by / (used in) investing activities	4.4.2	(1,206)	681	3,945	(858)	(878)
Cash flows from financing activities						
Net cash provided by / (used in) financing activities	4.4.3	0	0	0	0	0
Net increase / (decrease) in cash and cash equivalents		(253)	1,956	5,349	429	306
Cash and cash equivalents at the beginning of the financial year		1,790	1,537	3,493	8,842	9,272
Cash and cash equivalents at the end of the financial year	4.2.1	1,537	3,493	8,842	9,272	9,577

3.5 Statement of Capital Works

For the four years ending 30 June 2029:

Statement of Capital Works For the Year Ended 30 June	Notes	Annual Forecast	Draft Budget	Projections		
		2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Property						
Buildings		456	1,870	205	210	215
Building improvements		0	58	0	0	0
Total buildings	4.5.1	456	1,928	205	210	215
Total property	4.5.1	456	1,928	205	210	215
Plant and equipment						
Plant, machinery and equipment		45	145	10	11	11
Fixtures, fittings and furniture		11	10	10	11	11
Computers and telecommunications		46	46	48	49	50
Total plant and equipment	4.5.1	103	201	68	70	72
Infrastructure						
Roads		124	136	127	130	134
Footpaths and cycleways		87	26	27	27	28
Drainage		100	100	103	105	108
Recreational, leisure and community facilities		57	244	54	55	56
Parks, open space and streetscapes		338	224	113	116	119
Off street car parks		5	5	5	6	6
Other infrastructure		169	0	0	0	0
Other Assets		174	136	138	141	144
Total infrastructure	4.5.1	1,054	871	566	580	594
Total capital works expenditure	4.5.1	1,612	3,000	839	860	880
Represented by:						
New asset expenditure		101	204	35	35	36
Asset renewal expenditure		1,072	2,223	784	803	823
Asset upgrade expenditure		440	574	21	21	22
Total capital works expenditure	4.5.1	1,612	3,000	839	860	880
Funding sources represented by:						
Grants		337	813	0	0	0
Council cash		1,275	2,187	839	860	880
Borrowings		0	0	0	0	0
Total capital works expenditure	4.5.1	1,612	3,000	839	860	880

3.6 Statement of Human Resources

For the four years ending 30 June 2029:

Description	Annual Forecast	Draft Budget	Projections		
	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Staff expenditure					
Employee costs – operating	5,262	5,488	5,562	5,638	5,751
Employee costs – capital	127	136	138	141	144
Total staff expenditure	5,389	5,623	5,701	5,780	5,895
	FTE	FTE	FTE	FTE	FTE
Staff numbers*					
Employees	42.5	43.7	43.2	43.2	43.2
Total staff numbers	42.5	43.7	43.2	43.2	43.2

*If there had been no staff vacancies, the FTE forecast for 2024–25 would have been 44.4

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

Department	Draft Budget 2025–26 \$'000	Comprises			
		Permanent		Casual \$'000	Temporary \$'000
		Full Time \$'000	Part time \$'000		
Health and Wellbeing	1,063	379	675	9	
Environment	324	118	206		
Local Economy	828	454	221	153	
Heritage, Planning and Infrastructure	1,075	725	303	47	
Governance and Finance	2,073	1,184	794	35	60
Total department wise expenditure	5,363	2,860	2,199	244	60
Other employee related expenditure	124				
Capitalised labour costs	136				
Total expenditure	5,623				

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

Department	Draft Budget 2025–26 FTE	Comprises			
		Permanent		Casual FTE	Temporary
		Full Time FTE	Part time FTE		
Health and Wellbeing	10.2	3.0	7.1	0.1	
Environment	2.6	1.0	1.6		
Local Economy	7.3	3.7	2.0	1.6	
Heritage, Planning and Infrastructure	7.4	5.0	2.1	0.3	
Governance and Finance	15.2	7.3	7.1	0.3	0.5
Capitalised labour	1.0	1.00			
Total staff	43.7	21.00	19.90	2.30	0.50

For the four years ending 30 June 2029, a summary of human resources expenditure, categorised according to the organisational structure of Council, is included below:

Description	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Health and Wellbeing				
Permanent – Full time	379	387	395	402
Men	379	387	395	402
Permanent – Part time	675	688	702	716
Women	646	659	672	686
Men	29	29	30	30
Total Health and Wellbeing	1,054	1,075	1,097	1,119
Environment				
Permanent – Full time	118	120	123	125
Women	118	120	123	125
Permanent – Part time	206	210	214	219
Women	206	210	214	219
Total Environment	324	331	337	344
Local Economy				
Permanent – Full time	454	464	473	482
Women	358	365	373	380
Men	96	98	100	102
Permanent – Part time	221	225	230	235
Women	221	225	230	235
Total Local Economy	676	689	703	717
Heritage, Planning and Infrastructure				
Permanent – Full time	725	739	754	769
Women	68	69	71	72
Men	657	670	683	697
Permanent – Part time	303	309	316	322
Women	192	196	199	203
Men	112	114	116	118
Total Heritage, Planning and Infrastructure	1,028	1,048	1,069	1,091
Governance and Finance				
Permanent – Full time	1,185	1,199	1,223	1,246
Women	558	547	557	568
Men	627	652	666	678
Permanent – Part time	794	810	826	842
Women	706	720	735	749
Men	88	89	91	93
Total Governance and Finance	1,979	2,009	2,049	2,089
Casuals, temporary and other expenditure	303	249	254	259
Capitalised labour costs	136	138	141	144
Other employee related expenditure	124	162	130	133
Total staff expenditure	5,623	5,701	5,780	5,895

Council currently does not have any staff members who identify as a person of self-described gender.

A summary of the number of full time equivalent (FTE) Council staff in relation to human resources expenditure, categorised according to the organisational structure of Council, is included below:

Description	2025–26 FTE	2026–27 FTE	2027–28 FTE	2028–29 FTE
Health and Wellbeing				
Permanent – Full time	3.0	3.0	3.0	3.0
Men	3.0	3.0	3.0	3.0
Permanent – Part time	7.0	7.0	7.0	7.0
Women	6.7	6.7	6.7	6.7
Men	0.4	0.4	0.4	0.4
Total Health and Wellbeing	10.0	10.0	10.0	10.0
Environment				
Permanent – Full time	1.0	1.0	1.0	1.0
Women	1.0	1.0	1.0	1.0
Permanent – Part time	1.6	1.6	1.6	1.6
Women	1.6	1.6	1.6	1.6
Total Environment	2.6	2.6	2.6	2.6
Local Economy				
Permanent – Full time	3.7	3.7	3.7	3.7
Women	2.7	2.7	2.7	2.7
Vacant	1.0	1.0	1.0	1.0
Permanent – Part time	2.0	2.0	2.0	2.0
Women	2.0	2.0	2.0	2.0
Total Local Economy	5.7	5.7	5.7	5.7
Heritage, Planning and Infrastructure				
Permanent – Full time	5.0	5.0	5.0	5.0
Women	0.5	0.5	0.5	0.5
Men	4.5	4.5	4.5	4.5
Permanent – Part time	2.1	2.1	2.1	2.1
Women	1.5	1.5	1.5	1.5
Men	0.6	0.6	0.6	0.6
Total Heritage, Planning and Infrastructure	7.1	7.1	7.1	7.1
Governance and Finance				
Permanent – Full time	7.3	7.3	7.3	7.3
Women	4.3	4.3	4.3	4.3
Men	3.0	3.0	3.0	3.0
Permanent – Part time	7.1	7.1	7.1	7.1
Women	6.3	6.3	6.3	6.3
Men	0.8	0.8	0.8	0.8
Total Governance and Finance	14.4	14.4	14.4	14.4
Casuals, temporary and other expenditure	2.7	2.2	2.2	2.2
Capitalised labour costs	1.0	1.0	1.0	1.0
Total staff expenditure	43.7	43.2	43.2	43.2

Council currently does not have any staff members who identify as a person of self-described gender.

4. Notes to the financial statements

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

The Borough of Queenscliffe has adopted a materiality threshold of 10% or a dollar amount of \$100,000. Notes have not been provided for budgets below the materiality threshold, unless the amount is considered to be material because of its nature.

This section includes notes to the financial statements for each of the following items:

- 4.1 Comprehensive Income Statement
 - 4.1.1 Rates and charges
 - 4.1.2 Statutory fees and fines
 - 4.1.3 User fees
 - 4.1.4 Grants
 - 4.1.5 Contributions
 - 4.1.6 Other income
 - 4.1.7 Employee costs
 - 4.1.8 Materials and services
 - 4.1.9 Bad and doubtful debts
 - 4.1.10 Depreciation
 - 4.1.11 Borrowing costs
 - 4.1.12 Other expenses
 - 4.1.13 Net asset revaluation increment
- 4.2 Balance Sheet
 - 4.2.1 Assets
 - 4.2.2 Liabilities
 - 4.2.3 Interest-bearing liabilities
- 4.3 Statement of Changes in Equity
 - 4.3.1 Reserves
 - 4.3.2 Equity
- 4.4 Statement of Cash Flows
 - 4.4.1 Net cash provided by operating activities
 - 4.4.2 Net cash used in investing activities
 - 4.4.3 Net cash provided by/ (used in) financing activities
- 4.5 Capital works program
 - 4.5.1 Summary
 - 4.5.2 Current Budget
 - 4.5.3 Works carried forward from the 2024–25 year

4.1 Comprehensive Income Statement

4.1.1 Rates and charges

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

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

The Valuer-General reviews the value of every property in the municipality annually, and these property values are used to calculate individual property rates. This annual revaluation does not result in a net gain or loss of revenue to Council. Ratepayers may see rate increases that differ from the average 3.00% increase because of changes to their property values relative to that of other ratepayers' properties (change in relative property values).

Council has aligned the commercial property differential rate with the general rate, effectively reducing it from 130% to 100%. This adjustment was made to support local businesses amid ongoing economic challenges.

This change does not impact Council's total rates income; rather, it redistributes the rate burden across other property categories.

However, due to the relatively small number of commercial properties within the municipality, the removal of the commercial differential rate has had minimal effect on the rates payable by other property types, while providing a significant reduction for commercial properties

It is proposed to continue with a separate charge for the collection and disposal of all waste management services. This enables the recovery of all waste management costs through the waste management charges.

The Minister for Local Government has published the Local Government Service Rates and Charges Minister's Good Practice Guidelines. The intention of the Guidelines is to articulate what the minister considers good practice in the application of Service Rates and Charges across the local government sector. The council has not proposed any change to the way it calculates waste management charges for the 2025-26 financial year and required changes will be included in future budgets in a manner that will help the Council sustain its financial sustainability.

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

Descriptions	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$	\$	\$	%
General rates *	7,463,879	7,714,301	250,422	3.4%
Municipal charge *	0	0	0	0.0%
Waste management charges	1,497,516	1,470,626	(26,890)	(1.8%)
Supplementary rates and rate adjustments	10,455	5,380	(5,075)	(48.5%)
Cultural and recreational rates	3,444	3,548	104	3.0%
Interest on rates and charges	5,960	6,140	180	3.0%
Less: rebate (properties of environmental interest)	(7,694)	(7,920)	(226)	2.9%
Total rates and charges	8,973,560	9,192,075	218,515	2.4%

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

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

Type or class of land	2024–25	2025–26	Change
	cents/\$CIV	cents/\$CIV	
General rate for rateable residential properties	0.151561	0.170088	12.2%
General rate for rateable residential vacant land properties	0.189451	0.212610	12.2%
General rate for rateable commercial properties	0.197029	0.170088	(13.7%)
Rate concession for rateable cultural and recreational properties	0.037890	0.042522	12.2%

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

Type or class of land	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$	\$	\$	%
Residential	7,002,171	7,293,069	290,898	4.2%
Residential vacant land	150,358	145,978	(4,380)	(2.9%)
Commercial	311,350	275,253	(36,097)	(11.6%)
Total amount to be raised by general rates	7,463,879	7,714,301	250,422	3.4%

Description	2024–25	2025–26	Change	
	\$	\$	\$	%
Annualised rates*	7,489,612	7,714,301	224,688	3.00%

*Capped rates increase is based on the annualised rates income. The forecast for 2024–25 has been adjusted annualising the impact of supplementary rates during the 2024–25 financial year.

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

Type or class of land	2024–25	2025–26	Change	
	Number	Number	Number	%
Residential	2,905	2,916	11	0.4%
Residential vacant land	54	56	2	3.7%
Commercial	156	156	0	0.0%
Cultural and recreational	5	5	0	0.0%
Total number of assessments	3,120	3,133	13	0.4%

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

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

Type or class of land	2024–25	2025–26*	Change	
	\$	\$	\$	%
Residential	4,643,201,070	4,297,050,000	(346,151,070)	(7.5%)
Residential vacant land	74,410,000	68,660,000	(5,750,000)	(7.7%)
Commercial	158,027,500	161,830,000	3,802,500	2.4%
Cultural and recreational	9,090,000	9,040,000	(50,000)	(0.6%)
Total value of land	4,884,728,570	4,536,580,000	(348,148,570)	(7.1%)

**Based on the provisional valuation data provided by the valuer general's office.*

4.1.1(g) \$Nil municipal charge is to be levied under Section 159 of the Act (202444–24 \$nil).

4.1.1(h) The rate or unit amount to be levied for each type of service rate or charge under Section 162 of the Act compared with the previous financial year:

Type of Charge	Per Rateable Property	Per Rateable Property	Change	
	2024–25	2025–26		
	\$	\$	\$	%
Standard kerbside waste	365.00	297.00	(68.00)	(18.6%)
An additional kerbside bin (per any bin)	135.00	135.00	0.00	0.0%
Public waste	143.00	203.00	60.00	42.0%

4.1.1(i) 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	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$	\$	\$	%
Standard kerbside waste *	1,016,327	809,368	(206,959)	(20.4%)
Additional kerbside bins	22,950	25,110	2,160	9.4%
Public waste	458,239	636,148	177,909	38.8%
Total waste management charges	1,497,516	1,470,626	(26,890)	(1.8%)

*After pensioner concession/rebate.

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

Descriptions	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$	\$	\$	%
General rates	7,463,879	7,714,301	250,422	3.4%
Municipal charge	0	0	0	0.0%
Waste management charges	1,497,516	1,470,626	-26,890	-1.8%
Supplementary rates and rate adjustments	10,455	5,380	(5,075)	(48.5%)
Cultural and recreational rates	3,444	3,548	104	3.0%
Interest on rates and charges	5,960	6,140	180	100.0%
Less: rebate (properties of environmental interest)	(7,694)	(7,920)	(226)	2.9%
Total rates and charges	8,973,560	9,192,075	218,515	2.4%

4.1.1(k) Fair Go Rates System Compliance

The Borough of Queenscliffe 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.

Descriptions	Final Budget 2024–25	Draft Budget 2025–26
Total Rates (annualised)	\$7,264,093	\$7,489,612
Number of rateable properties	3,115	3,128
Base Average Rate	\$2,331.97	\$2,394.38
Maximum Rate Increase (set by the State Government)	2.75%	3.00%
Capped Average Rate	\$2,396.10	\$2,466.21
Maximum General Rates and Municipal Charges Revenue	\$7,463,879	\$7,714,301
Budgeted General Rates and Municipal Charges Revenue	\$7,463,879	\$7,714,301
Budgeted Supplementary Rates	\$10,455	\$5,380
Budgeted Total Rates and Municipal Charges Revenue	\$7,474,334	\$7,719,681

4.1.1(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 (2025–26: estimated \$5,380);
- 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 residential vacant land and vice versa; and/or

4.1.1(m) Differential rates

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

- A general rate of 100% (0.170088 cents in the dollar of CIV) for all rateable residential properties.
- A general rate of 125% (0.212610 cents in the dollar of CIV) for all rateable residential vacant land properties.
- A general rate of 100% (0.170088 cents in the dollar of CIV) for all rateable commercial properties including properties with six or more bedrooms which are rented out as holiday accommodation.
- A general (concessional) rate of 25% (0.042522 cents in the dollar of CIV) for all rateable cultural and recreational 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 percentages indicated above.

Council believes each differential rate will contribute to the equitable and efficient carrying out of council functions.

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

General or residential rate

The objective of this rate is to ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined general rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Rateable land having the relevant characteristics described below:

- used primarily for residential purposes; and
- any land that is not defined as commercial land or residential vacant land; or
- any land which is zoned Residential under the Borough of Queenscliffe Planning Scheme on which a legally habitable building is erected but unoccupied.

Residential vacant land rate

The objective of this differential rate includes promoting housing development on vacant land, while continuing to ensure all rateable land makes an equitable financial contribution to ensure that Council

has adequate funding to undertake its strategic, statutory, service provision and community services obligations.

Residential vacant land is any land which is:

- unoccupied but zoned Residential under the Borough of Queenscliffe Planning Scheme; and
- not commercial land; and
- vacant or with any uninhabitable shed or shelter (not a legally habitable building or structure, i.e. where no certificate of occupancy has been issued).

Commercial rate

The objective of this rate is to ensure that Council has adequate funding to undertake its strategic, statutory, service provision and community services obligations and to ensure that the differential rate in the dollar declared for defined commercial rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

Commercial land is any land, which is:

- used primarily for carrying out the manufacture or production of, or trade in, goods or services (including accommodation for tourists); or
- unoccupied building erected on land which is zoned Commercial (Business) under the Borough of Queenscliffe Planning Scheme; or
- unoccupied land which is zoned Commercial (Business) under the Borough of Queenscliffe Planning Scheme;

Council has aligned the commercial property differential rate with the general rate, effectively reducing it from 130% to 100%. This adjustment was made to support local businesses amid ongoing economic challenges.

Details of the objectives of each differential rate, the types of classes of land which are subject to each differential rate and the uses of each differential rate are set out in Council's **revenue and rating plan**.

4.1.1(n) Waste management charges

An important component of Council's 2025–26 budget process is Council's continuing commitment to three key principles stated in its revenue and rating plan, in relation to funding waste management services.

1. Full cost recovery of all waste management services.
2. Clear identification of the waste management cost streams and specifying these on the rate notice where applicable.
3. Disclosure of all costs associated with each of the waste management streams. In its revenue and rating plan, Council has determined the most equitable method of full waste cost recovery as follows:
 - Standard kerbside waste (which now includes FOGO waste), applicable to residential properties only, is charged at a fixed amount; and
 - Public waste, applicable to all rateable properties, is charged at a fixed amount.

Separating out waste management charges from general rates to achieve full cost recovery remains the most financially responsible option available to Council to cover the rising cost of providing waste services to our community given the State Government's rate capping legislation.

Waste management costs (net of government grants)

The Minister for Local Government has published the Local Government Service Rates and Charges Minister's Good Practice Guidelines. The intention of the Guidelines is to articulate what the minister considers good practice in the application of Service Rates and Charges across the local government sector. The council has not proposed any change to the way it calculates waste management charges for the 2025–26 financial year and required changes will be included in future budgets in a manner that will help the Council sustain its financial sustainability.

The following is a list of all waste management cost streams and waste management charges included in the 2025–26 budget, summarised by waste charge type.

Description	Annual Forecast 2024–25 \$	Draft Budget 2025–26 \$	Increase/(decrease)	
			\$	%
Kerbside waste collection (landfill, recycling, FOGO and hard waste)	421,000	441,000	20,000	4.8%
Kerbside FOGO processing	205,000	215,000	10,000	4.9%
Landfill disposal including landfill levy*	117,120	156,648	39,528	33.8%
Direct employee costs	64,113	70,439	6,327	9.9%
Recycling disposal*	62,300	66,750	4,450	7.1%
Software Subscription	0	6,500	6,500	100.0%
Other expenses (bin renewal, waste & litter education)	20,000	20,000	0	0.0%
Consultants / Contractors	21,900	0	(21,900)	(100.0%)
Advertising and Marketing	1,000	0	(1,000)	(100.0%)
Non recurrent operating grants - state	(25,950)	0	25,950	(100.0%)
Sub-total: Standard kerbside waste costs	886,483	976,337	89,853	10.1%
Public waste - pickup & disposal of waste	221,470	211,000	(10,470)	(4.7%)
Fixed price contract - street cleaning and sweeping	193,693	201,500	7,807	4.0%
Landfill disposal including landfill levy*	42,880	57,352	14,472	33.8%
Fixed price contract - beach cleaning	37,430	38,930	1,500	4.0%
Direct employee costs	21,371	23,480	2,109	9.9%
Recycling disposal*	7,700	8,250	550	7.1%
Other expenses (e.g. illegal waste dumping)	2,000	2,000	0	0.0%
Beach cleaning subsidy	(12,651)	(12,500)	151	(1.2%)
Sub-total: Public waste costs	513,893	530,012	16,119	3.1%
Total: Waste management costs	1,400,375	1,506,349	105,973	7.6%

*Previously, expenses such as the landfill levy, gate fees, and recycling processing costs were fully allocated to kerbside waste services. However, a portion of these costs should have been attributed to public waste services. This has now been corrected, with costs accurately apportioned in both the annual forecast and the 2025–26 budget.

Total waste management costs in 2025–26 (net of government grants) is budgeted to increase by \$106,000 (7.6%) compared with the 2024–25 financial year. However, when excluding non-recurring state grants, the total operational cost of waste management services is budgeted to increase by \$80,000 (5.6%) This increase mainly comprises:

- \$54,000 in landfill disposal costs across both kerbside and public waste (\$40,000 and \$14,000 respectively) predominately due to an increase landfill levy fees.
- \$10,000 increase in kerbside FOGO processing expenses. This reflects the projected CPI driven contract processing rate adjustment.
- \$9,500 overall increase in waste collection and disposal costs. With kerbside waste increasing by \$20,000 due contract escalation increases, although this has been actively managed by a \$10,500 reduction in public waste, due to a revised collection frequency through off-peak periods.
- Direct employee costs have increased by \$8,400 (9.9%), although 2024-25 is currently understated due to projected leave utilisation year end adjustment. Excluding this wages increase is in line with EBA increase.

Waste management charges

Description	Annual Forecast 2024-25	Draft Budget 2025-26	Increase/(decrease)	
			\$	%
Kerbside waste charge	1,056,276	860,368	(195,908)	(18.5%)
Less: pensioner concession	(39,949)	(40,800)	(851)	2.1%
Kerbside waste charge – additional bins	22,950	25,110	2,160	9.4%
Kerbside waste charge	1,039,277	844,678	(194,599)	(18.7%)
Public waste charge	458,239	636,148	177,909	38.8%
Total: Waste management charges*	1,497,516	1,480,826	(16,690)	(1.1%)

*There is a \$10,200 variance in overall waste management charges compared to item 4.1.1(a), primarily due to an increase in the pensioner rebate. The rebate now provides an additional \$30 per eligible pensioner, funded from operating income.

In determining waste charges for the 2025–26 financial year, Council is budgeting to utilise a forecasted surplus of \$132,000 from the standard kerbside waste reserve and recover a forecasted deficit of \$106,000 from the public waste reserve for the 2024–25 financial year. The kerbside surplus primarily results from the reallocation of waste disposal costs from kerbside to public waste. Meanwhile, the public waste deficit reflects both this cost reallocation and lower-than-expected savings from renegotiated service frequencies for public waste collections.

As a result, the net decrease in waste management charges for 2025–26 is expected to be \$17,000 (1.1%).

The fixed amount to be levied for each type of property

Type of Property	Actual	Draft Budget	Change	
	2024–25	2025–26		
	\$	\$	\$	%
Residential	508.00	500.00	(8.00)	(1.6%)
Residential vacant land	143.00	203.00	60.00	42.0%
Commercial	143.00	203.00	60.00	42.0%

Waste management reserve funds

Description	Annual Forecast 2024–25 \$	Draft Budget 2025–26 \$	Increase/(decrease)	
			\$	%
Kerbside waste reserve fund				
Opening balance	(21,135)	131,659	152,795	(722.9%)
Transfers to reserve	152,795	0	(152,795)	(100.0%)
Transfers from reserve	0	(131,659)	(131,659)	0.0%
Closing balance	131,659	0	(131,659)	(100.0%)
Public waste reserve fund				
Opening balance	(50,482)	(106,136)	(55,654)	110.2%
Transfers to reserve	0	106,136	106,136	0.0%
Transfers from reserve	(55,654)	0	55,654	(100.0%)
Closing balance	(106,136)	0	106,136	(100.0%)
Total: Waste management reserve funds	25,523	0	(25,523)	(100.0%)
Net waste reserve transfers for the financial year	97,140	(25,523)	122,663	126.3%

An annual reconciliation is completed at each financial year-end to determine the surplus/ (deficit) between waste management charges collected from ratepayers and the actual waste costs incurred by Council for the year. Reserve funds are held on the Balance Sheet to record any net surplus achieved, so Council can then determine that amount which will be allocated towards meeting the cost of waste services in the next financial year, while retaining part of the surplus as a contingency to address emerging risks with respect to waste management services in future years.

In preparing the waste management budget, a set of assumptions has been made about the estimated costs of the waste management services in 2025–26. Given the widely fluctuating nature of waste services, these annual budget assumptions will be monitored, with any variance to be reported to Council via quarterly financial reports during the 2025–26 year as necessary.

4.1.2 Statutory fees and fines

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Town planning fees	100	103	3	3.0%
Building, pool and spa fees	12	12	0	3.0%
Permits	4	4	0	3.1%
Land information certificates	2	11	9	434.5%
Infringements and costs	2	0	(2)	(100.0%)
Total statutory fees and fines	120	131	10	8.7%

Statutory fees and fines relate mainly to fees and fines levied in accordance with legislation. Infringements income is predominantly from parking fines, with minor fines issued for animals and local laws infringements. A detailed listing of statutory fees is included in Appendix A.

4.1.3 User fees

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Tourist Park fees	1,835	1,873	38	2.1%
Aged services	139	143	4	3.0%
Registration and other permits	70	72	2	3.0%
Tourism	28	29	1	3.0%
Other fees and charges (< \$10,000 each)	37	38	1	3.1%
Total user fees	2,109	2,155	46	2.2%

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services, consistent with principles in Council Policy CP047: User Fees and Charges. In setting the budget, the key principle for determining the level of user charges is that increases reflect CPI or market levels.

Tourist Park fees contribute the largest portion of the user fees budget, with total anticipated income of \$1,873,000 for the 2025–26 financial year. This represents an estimated \$38,000 increase compared to the 2024–25 forecast, equating to a 2.1% increase against the forecast.

Council implemented significant pricing changes to tourist park rates in 2024–25. To allow time to assess the impact of these changes, the 2025–26 pricing adjustments have been designed to increase park occupancy, particularly during shoulder and off-peak periods, with a proposed reduction in off-peak camping rates.

A detailed listing of user fees is included in Appendix A.

4.1.4 Grants

Operating and capital government grants include all monies received from Victorian and Commonwealth Government sources for the purposes of funding the delivery of Council's services and projects.

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Grants are received in respect of the following:				
Summary of grants:				
Commonwealth funded grants	1,135	943	(193)	(17.0%)
State government funded grants	806	1,163	357	44.2%
Other funded grants	12	12	0	3.0%
Total grants received	1,954	2,118	164	8.4%
(a) Operating grants				
<i>Recurrent – Commonwealth government</i>				
Financial assistance grants	539	555	16	3.0%
Aged services	376	388	11	3.0%
<i>Recurrent – State government</i>				
Boat ramp maintenance	122	130	8	6.9%
Maternal and child health	67	69	2	2.3%
Fire services property levy administration	43	44	1	3.0%
School crossing supervision	30	31	1	3.0%
Aged services	26	26	1	3.0%
Beach cleaning	13	13	(1)	(5.1%)
ANZAC day celebration	24	25	0	0.9%
<i>Recurrent – Other</i>				
Other (<\$10,000 each)	12	12	0	3.0%
Total recurrent operating grants	1,252	1,294	42	3.3%
<i>Non-recurrent – State government</i>				
Asbestos removal works	91	0	(91)	(100.0%)
MCH Universal service delivery support	64	0	(64)	(100.0%)
Information technology	50	0	(50)	(100.0%)
Vegetation study	50	0	(50)	(100.0%)
Integrated water management plan	50	0	(50)	(100.0%)
Circular economy household education	26	0	(26)	(100.0%)
Beach marker condition assessment	20	0	(20)	(101.0%)
Education protection of coastal moonah woodlands	14	11	(3)	(18.8%)
Total non-recurrent operating grants	364	11	(263)	(72.0%)
Total operating grants	1,616	1,305	(311)	(19.3%)
(b) Capital grants				
<i>Non-recurrent – Commonwealth government</i>				
Other infrastructure	160	0	(160)	(100.0%)
Roads	60	0	(60)	(100.0%)
<i>Non-recurrent – State government</i>			0	0%
Other infrastructure	117	813	696	593.7%

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Total non-recurrent capital grants	337	813	476	141.0%
Total capital grants	337	813	476	141.0%
Total grants	1,954	2,118	164	8.4%

Operating grants include all monies received from state and federal government and community sources for the purposes of funding the delivery of Council's services to ratepayers.

The total operating grant income for 2024–25 is overstated due to the inclusion of \$364,000 of non-recurring operating grants. There is only one \$11,000 non-recurring operating grant included in draft budget for 2025–26.

The total anticipated income from recurring operating grants for the 2025-26 financial year is \$1,294,000. This represents an estimated \$42,000 increase compared to the 2024–25 forecast, equating to a 3.0% increase against the forecast.

Any other non-recurring capital grant funding opportunities that Council may be successful in securing will be updated in the quarterly forecast reviews and will be reported to Council during the 2025–26 financial year.

4.1.5 Contributions

Contributions relate to monies paid by non-government third parties for the purpose of funding the delivery of Council's services to ratepayers (operating) and/or provision of buildings and facilities (capital). Contributions can also be non-monetary, with an in-kind donation of physical assets to Council. All contributions are typically non-recurring and the amount will vary from year to year, thus a comparison by financial year is meaningless.

No monetary or non-monetary contribution is recognised in the 2025–26 budget.

4.1.6 Other income

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Interest – investment of available funds	550	450	(100)	(18.2%)
Other rent – lease of land properties	169	191	22	13.1%
Contribution from volunteers	75	75	0	0.0%
Total other income	794	716	(78)	(9.8%)

The budget projects a \$100,000 decrease in interest income, primarily due to an expected decline in interest rates.

The value of the contribution provided by volunteers which may otherwise has been paid by Council is estimated be \$75,000 for 2025–26.

4.1.7 Employee costs

Employee costs include all staff related expenditure, including wages, salaries and on-costs such as allowances, leave entitlements (annual leave and long service leave), employer superannuation, rostered days off and time-in-lieu owed to employees, Workcover premium and fringe benefits tax.

Description	Annual Forecast 2024-25	Draft Budget 2025-26	Change	
	\$'000	\$'000	\$'000	%
Wages and salaries	4,534	4,684	150	3.3%
Superannuation	479	537	58	12.0%
Workcover premium	101	113	11	11.3%
FBT Expense	30	30	0	0.0%
Other	117	124	7	5.8%
Total employee costs	5,262	5,488	226	4.3%

Employee costs are projected to increase by 4.3% (\$226,000) compared to the 2024–25 financial year forecast. When excluding temporary staffing, the increase is 3.2% (\$166,000). It should be noted that the 2024–25 forecast is understated due to current staff vacancies.

Assuming full staffing levels in 2024–25 and excluding temporary staffing, total employee costs for 2025–26 are expected to rise by 1.0% (\$53,000) to \$5,428,000 (compared to the 2024–25 budget). This projection factors in a 2.5% increase under the Enterprise Bargaining Agreement and a 0.5% rise in the superannuation guarantee. The modest increase reflects a reduction of 1.2 FTE on a permanent basis.

A summary of human resources expenditure, categorised according to the organisational structure of Council, is provided for both costs (\$) and staff numbers (FTE) in the Statement of Human Resources at Section 3.6 of this report.

4.1.8 Materials and services

Materials and services include payments to contractors for provision of services, waste management, asset maintenance, the purchases of consumables, utility costs and expensed capital works (expensed capital works are works associated with Council assets and major projects that do not meet the definition of asset expenditure under Australian Accounting Standards).

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Contract Payments	1,891	1,999	109	5.7%
Waste Management	1,353	1,425	71	5.3%
Building Maintenance	296	209	(87)	(29.3%)
Consultants	818	590	(229)	(27.9%)
General Maintenance	568	506	(62)	(11.0%)
Information Technology	422	334	(88)	(20.9%)
Utilities	318	319	1	0.4%

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Insurance	351	372	21	6.0%
Office Administration	213	213	(0)	(0.0%)
Other Materials and Services*	172	265	94	54.5%
Fleet Operations	43	44	1	3.0%
Total materials and services	6,445	6,276	(168)	(2.6%)
Total materials and services: excluding waste management and non-recurring expenses	4,584	4,610	27	0.6%

*2025-26 budget includes \$100,000 allocation for Hesse Street activation initiatives.

Materials and services expenses are projected to decrease by 2.6% (\$168,000) compared to the 2024–25 financial year forecast.

Excluding waste management costs and non-recurring operating expenses, recurring materials and services expenses are expected to increase by 0.6% (\$27,000) compared to the 2024–25 forecast.

The 2025–26 budget also includes the following new allocations, totalling \$266,000, which were incorporated into the 2024–25 forecast during the year.

- \$120,000 – Contingency for additional vegetation management expenses due to potential storm events;
- \$40,000 – Additional weed management service costs;
- \$40,000 – Increased costs for summer period park and reserve maintenance;
- \$30,000 – Additional funding for building maintenance;
- \$24,000 – Increased costs for ICT managed service contracts, reflecting projected cost escalations under a new tender; and
- \$12,000 – Higher software maintenance and support costs following the implementation of the new HR system.

The following operating projects, totalling \$241,000, both grant-funded and Council-funded—are included under materials and services expenses in the 2025–26 budget.

- \$100,000 - Hesse Street Activation Initiatives;
- \$50,000 - Heritage Study;
- \$40,000 - Organisational Efficiency Review;
- \$30,000 - Wayfinding Signage Strategy;
- \$11,000 - Education protection of Coastal Moonah Woodlands (100% grant funded, carry forward from 2024/25); and
- \$10,000 - Five Year Evaluation of the CERP.

4.1.9 Depreciation

Depreciation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's property (buildings), plant and equipment, and infrastructure assets (such as roads and drains).

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Property	323	343	20	6.2%
Plant and equipment	99	99	0	0.0%
Infrastructure	857	857	0	0.0%
Total depreciation	1,280	1,300	20	1.6%

Depreciation is budgeted to increase by 1.6% (\$20,000) compared to the 2024–25 forecast. This increase primarily reflects the potential impact of the revaluation of building assets at the end of the current financial year. As the outcome of the revaluation may not be known before the 2025–26 budget is finalised, the budgeted increase represents a preliminary estimate.

4.1.10 Bad and doubtful debts

A provision of \$3,000 p.a. for bad and doubtful debts is included in Council's budget, largely relating to infringements. Council works with Fines Victoria to manage the administration and enforcement of infringements.

4.1.11 Borrowing costs

Council does not have any outstanding loans and no new loans are included in the 2025–26 budget.

4.1.12 Other expenses

Other expenses relate to a range of unclassified items including Mayoral and Councillor allowances, internal and external audit fees, photocopier lease expense, asset write-offs and other miscellaneous expenditure.

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Contributions and Donations	174	196	22	12.7%
Councillors' Allowances	205	220	15	7.3%
Auditors' Remuneration – VAGO	47	47	0	0.0%
Auditors' Remuneration – Internal Audit	16	20	4	21.7%
Operating Lease Rentals	25	1	(24)	(97.9%)
Others	232	116	(116)	(49.9%)
Cost of Contribution from Volunteers	75	75	0	0.0%
Total other expenses	775	675	(99)	(12.8%)

Other expenses are projected to decline by 12.8% (\$99,000), totalling \$675,000 in 2025–26 compared to the 2024–25 forecast. This decrease is primarily due to not requiring Council election-related expenses in the 2025–26 financial year.

A contribution of \$17,000 towards the Headstone Project has been allocated under Contributions and Donations in the 2025–26 Budget.

4.1.13 Net asset revaluation increment

The revaluation of building assets is scheduled to be completed in 2024–25. The outcome of this revaluation is not able to be predicted for inclusion in the 2025–26 budget.

4.2 Balance Sheet

4.2.1 Assets

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Cash and cash equivalents	1,537	3,493	1,956	127.3%
Trade and other receivables	260	260	0	0.0%
Other financial assets	3,000	2,000	(1,000)	(33.3%)
Inventories	6	6	0	0.0%
Prepayments	161	157	(4)	(2.6%)
Other assets	225	125	(100)	(44.4%)
Total current assets	5,189	6,041	852	16.4%
Investment in an associate	181	181	0	0.0%
Other financial assets	6,500	4,000	(2,500)	(38.5%)
Property, infrastructure, plant and equipment	172,336	174,033	1,697	1.0%
Total non-current assets	179,017	178,215	(803)	(0.4%)
Total assets	184,206	184,256	49	0.0%

Current assets are assets that can be converted to cash within 12 months. These are expected to increase by \$852,000 (16.4%) compared to the 2024–25 financial year, primarily due to the maturity of term deposits previously held for more than 12 months, with some expected to be reinvested in term deposits with maturities of less than 12 months.

Other assets which are mainly accrued interest payments has decreased by \$100,000 (44.4%), in line with projected maturity of terms deposits. No movement in inventories and other assets are budgeted for 2024–25. Variances to this assumption are adjusted in the forecast when known.

Non-current assets are those assets which are not expected to be converted to cash within 12 months. Total non-current assets are expected to decrease by \$803,000 (0.4%) compared with the 2024–25 financial year, primarily due to the maturity of term deposits previously held for more than 12 months, with some expected to be reinvested in term deposits with maturities of less than 12 months (under current assets).

Property, infrastructure, plant and equipment is the largest component. These assets are expected to increase by \$1,697,000 (1.0%) compared with the 2024–25 financial year, as capital works are progressed or completed during the 2025–26 financial year.

Council recognises its interest in the Geelong Regional Library Corporation by recording an investment in its financial statements, based on the Borough's proportional share of the Corporation's net assets as disclosed in its audited financial statements each year. This share is determined using the same ratio as the Borough's contribution to the Corporation's operating costs. No movements in library equity are reflected in either the forecast or the budget. Annual contributions to the Geelong Regional Library Corporation are recorded as expenditure in the Income Statement.

4.2.2 Liabilities

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Trade and other payables	475	533	58	12.3%
Trust funds and deposits	25	25	0	0.0%
Provisions	1,027	1,053	26	2.5%
Other liabilities	650	0	(650)	(100.0%)
Total current liabilities	2,177	1,612	(566)	(26.0%)
Provisions	146	150	4	2.5%
Total non-current liabilities	146	150	4	2.5%
Total liabilities	2,323	1,761	(562)	(24.2%)

Current liabilities are those obligations Council must pay within the next 12 months. These liabilities are expected to decrease by \$566,000 (26.0%) compared with the 2024–25 financial year, due to the decrease in 'Other liabilities', which is the reduction of income received in advance. The \$650,000 relates to capital grant received in advance for the Point Lonsdale Maritime & Defence Precinct project, which is to be completed in 2025-26 financial year.

Trade and other payables are projected to increase by \$58,000 (12.3%), largely due to more capital expenditure projected for the 2025-26 financial year compared to 2024-25, leading to and expected increase in value of creditor invoices at 30 June 2026.

Provisions (employee cost provisions for accrued long service leave, annual leave, rostered days off and time-in-lieu owing to employees) are budgeted to increase by \$30,000 (\$26,000 current and \$4,000 non-current), in accordance with the Enterprise Bargaining Agreement. Active management of leave balances may result in some forecast savings during the year, and this will be adjusted in 2025–26 should a positive outcome be achieved.

No movement in trust funds and deposits (e.g. tender deposits and bonds paid to Council for future hall hire) is budgeted for 2025–26. Variances to this assumption are adjusted in the forecast when known.

Non-current liabilities are those obligations Council is not expected to pay within the next 12 months.

4.2.3 Borrowings

Council continues to focus on efficient and financially responsible service delivery to achieve outcomes that are valued by our community. Council will continue to explore new approaches to provide services in a tighter fiscal environment. Council currently has a debt-free balance sheet and no new borrowing is included in the 2025–26 budget.

4.2.4 Leases by category

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of \$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

4.3 Statement of Changes in Equity

4.3.1 Equity

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Accumulated surplus	98,192	99,836	1,644	1.7%
Asset revaluation reserves	74,402	74,402	0	0.0%
Discretionary reserves	9,290	8,257	(1,033)	(11.1%)
Total equity	181,883	182,495	611	0.3%

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

- Accumulated surplus, which is the value of all net assets less reserves that have accumulated over time;
- Asset revaluation reserves, which represent the difference between the previously recorded value of non-current assets (property, infrastructure, plant and equipment) and their current valuations; and
- Other reserves, which are funds Council wishes to separately identify as being set aside to meet a specific purpose in the future and for which there is no existing liability. These amounts are transferred from the Accumulated Surplus of the Council and separately disclosed.

\$611,000 of the \$1,644,000 (1.7%) increase in **accumulated surplus** results directly from the projected surplus for the year. The balance of \$1,033,000 is the net of budgeted amounts to be transferred from **other reserves** to accumulated surplus. This reflects the usage of cash to partly fund the 2025–26 capital and operating works program as explained in the note 4.3.2. This is a transfer between equity items and does not impact the total equity.

No change is included in building assets are scheduled to be revalued in 2024–25, the outcome of this revaluation will not be known until late July 2025.

4.3.2 Other reserves

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Accumulated unallocated cash reserve (general reserve)	1,449	1,449	0	0.0%
Asset replacement reserve – allocated	2,258	1,794	(464)	(20.5%)
Future calls on defined benefits superannuation	40	40	0	0.0%
Funds carried forward to future years	2,018	1,474	(544)	(27.0%)
Waste management reserves	26	0	(26)	(100.0%)
Proceeds from the sale of Murray Road land	3,500	3,500	0	0.0%
Total discretionary reserves	9,290	8,257	(1,033)	(11.1%)

Council's other reserves on the Balance Sheet are budgeted to decrease by \$1,033,000 (11.1%) compared with the 2024–25 financial year, predominantly because projects carried forward from 2024–25 are predicted to be completed during the 2025–26 financial year.

Accumulated unallocated cash reserve (general reserve) reserve comprises of the cash surpluses achieved in previous financial years, which have not yet been allocated by Council to specific projects within the Annual Budget. This reserve provides a contingency for responding to emerging risk management and other unbudgeted issues which may arise during the course of the financial year.

No funds are expected to be drawn down from the general reserve in 2025-26.

Asset replacement reserves are used to fund future asset renewal requirements. They comprise:

- funds for specific projects earmarked by Council; and
- surpluses resulting from budget efficiencies and additional income received.

The reserve movement of \$464,000 in 2025–26 reflects funds used for the following projects;

- \$300,000: Recreation Reserve Cabin Replacement;
- \$70,000: Royal Park Oval Fence Renewal, carried over from 2024-25;
- \$60,000: Ocean View Kiosk Renewal; and
- \$34,000: Golightly Amenity Renewal.

The **defined benefits superannuation liability reserve** is used as a hedge against future calls which may be made by Vision Super on the defined benefits scheme. Council set aside \$20,000 in each of the 2014–15 and 2015–16 budget years, with a total of \$40,000 remaining in this reserve and no plans to adjust the total.

Carry forward reserves are used mainly for holding over funds received / allocated in one year, to be spent in future years. The reserve movement of \$544,000 in 2025–26 reflects;

- \$50,000: transfer from carry forward operating expense reserves to fund the following projects:
 - \$50,000: Heritage study .
- \$494,000: transfer from carry forward capital expenditure reserves to fund the following projects:
 - \$200,000: Toch H toilet renewal;
 - \$114,000: Rip view beach access renewal works;
 - \$90,000: Royal Park oval upgrade – Amenity, scope and design;
 - \$58,000: Town hall upgrade – AV equipment; and
 - \$32,000: Royal Park oval upgrade – Irrigation, scope and design.

Proceeds from the sale of Murray Road land are set aside in a separate reserve account.

Council uses **Waste management reserves** to hold the net surplus of waste management charges collected from ratepayers compared with the actual costs of waste management paid by the Council. \$26,000 is to be transferred from the Waste Management reserve. The movement in the waste management reserve is explained in note 4.1.1(n).

4.4 Statement of Cash Flows

4.4.1 Net cash flows provided by operating activities

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Rates and charges	8,932	9,192	261	2.9%
Statutory fees and fines	112	131	19	17.1%
User fees	2,027	2,155	128	6.3%
Grants – Operating	1,583	1,305	(278)	(17.5%)
Grants – Capital	97	163	66	67.6%
Contributions - monetary - capital	129	0	(129)	(100.0%)
Interest received	558	500	(58)	(10.4%)
Other receipts	94	316	222	235.5%
Total receipts	13,531	13,762	230	1.7%
Employee costs	(5,443)	(5,459)	(16)	(0.3%)
Materials and services	(6,360)	(6,353)	7	0.1%
Short-term, low value and variable lease payments	(25)	(1)	25	98.0%
Other payments	(750)	(675)	75	10.0%
Total payments	(12,578)	(12,486)	91	0.7%
Net cash provided by operating activities	954	1,275	321	33.7%

Operating activities refer to the cash generated (or used in) the normal service delivery functions of Council.

Net cash provided by operating activities is forecast to increase by \$321,000 (33.7%) compared with the 2024–25 financial year, mainly due to the decrease in non-recurring operating initiatives in 2025–26 and Council election costs incurred in 2024-25 financial year.

4.4.2 Net cash flows used in investing activities

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Payments for Property, Infrastructure, Plant & Equipment	(1,557)	(2,862)	(1,304)	(83.8%)
Proceeds from sale of Property, Infrastructure, Plant and Equipment	13	43	30	(240.0%)
Proceeds from sale of investments	338	3,500	3,162	(934.3%)
Net cash provided by / (used in) investing activities	(1,206)	681	1,887	156.4%

Investing activities refer to cash provided (or used in) the enhancement or creation of infrastructure and other assets, cash generated from the sale of assets and cash used/generated from investing activities.

There is an increase in the budgeted investments in Property, Infrastructure, Plant & Equipment for 2025–26.

Proceeds from the sale of investments for 2025–26 reflect the reclassification of term deposits from other financial assets to cash and cash equivalents during the year when reinvested in term deposits with less than 90 days of maturity.

4.4.3 Net cash flows provided by/ (used in) financing activities

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Borrowing costs	0	0	0	0.0%
Proceeds from borrowings	0	0	0	0.0%
Repayment of borrowings	0	0	0	0.0%
Net cash provided by / (used in) financing activities	0	0	0	0.0%

Financing activities refer to cash provided (or used in) the financing of Council functions, including new borrowings from financial institutions and the repayment of principal and interest in each financial year. Council settled its loan liabilities in full in the 2020–21 financial year. No new borrowings are included in the 2025–26 budget.

4.5 Capital Works Program

This section presents a listing of the capital works projects that will be undertaken for the 2025–26 financial year, classified by expenditure type and funding source. All works are from the current budget, there are no capital works carried forward from prior year.

4.5.1 Summary

Description	Annual Forecast 2024–25	Draft Budget 2025–26	Change	
	\$'000	\$'000	\$'000	%
Property	456	1,928	1,472	322.9%
Plant and Equipment	103	201	98	95.5%
Infrastructure	1,054	871	(182)	(17.3%)
Total	1,612	3,000	1,388	86.1%

The 2025–26 budget sees a \$1,388,000 (86.1%) increase in capital works spend. \$1,345,000 of the 2025-26 spend is in relation to carry forward projects and renewal works from the current 2024-25 year.

Asset expenditure types and funding sources

Description	Project Cost	Asset expenditure types				Summary of Funding Sources				
		New	Renewal	Upgrade		Grants	Contrib.	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	\$'000	\$'000
Property	1,928	158	1,339	432		813	0	463	652	0
Plant and Equipment	201	0	201	0		0	0	159	0	43
Infrastructure	871	46	683	142		0	0	565	306	0
Total	3,000	204	2,223	574		813	0	1,187	958	43

Council has been successful in the past attracting significant grants for key infrastructure projects in the Borough. Community contributions are sought toward projects which benefit a specific user group. Asset sales relate entirely to the annual motor vehicle replacement program. Funds for projects carried forward from prior financial years are held in reserves on the Balance Sheet until expenditure occurs. The balance of Council's capital works program is funded from rates and charges (excluding waste management).

Capital renewal budget generally follows the expenditure identified in the following asset management documents:

- Roads expenditure follows the recommendations in the 2023 Road Condition and Renewal Modelling Report and the Roads Footpath and Kerb Asset Management Plan 2019;
- Buildings expenditure reflects the 2022 Building Condition Assessment Modelling Report (A building condition assessment is currently underway, with the outcome of the revaluation expected to be known by late July 2025) and the Buildings Asset Management Plan 2019;
- Storm water drainage expenditure reflects the Urban Stormwater Drainage Asset Management Plan 2019; and
- Open space expenditure reflects the Open Space Asset Management Plan 2019 in combination with the playground works schedule.

4.5.2 Current Capital Work Budget

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade		Grants	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	\$'000
PROPERTY									
BUILDINGS									
Recreation Reserve Cabin Replacement	300		300					300	
Annual renewal program - buildings	200		200				200		
Golightly Amenity Renewal	172		172				138	34	
Golightly Park BBQ Shelter Installation	100	100					100		
Ocean View Kiosk Renewal	60		60					60	
Solar Upgrades to Council-Owned Buildings	25			25			25		
TOTAL BUILDINGS	857	100	732	25		0	463	394	0
TOTAL PROPERTY	857	100	732	25		0	463	394	0
PLANT AND EQUIPMENT									
PLANT, MACHINERY AND EQUIPMENT									
Annual renewal program - motor vehicles	135		135				92		43
Annual renewal program - minor plant and equipment	10		10				10		
TOTAL PLANT, MACHINERY AND EQUIPMENT	145	0	145	0		0	102	0	43
FIXTURES, FITTINGS AND FURNITURE									
Annual renewal program - fixtures, fittings and furniture	5		5				5		0
Annual renewal program - caravan park washing machines and driers	5		5				5		
TOTAL FIXTURES, FITTINGS AND FURNITURE	10	0	10	0		0	5	0	0
COMPUTERS AND TELECOMMUNICATIONS									
Annual renewal program – computers and telephone equipment	46		46				46		
TOTAL COMPUTERS AND TELECOMMUNICATIONS	46	0	46	0		0	46	0	0
TOTAL PLANT AND EQUIPMENT	201	0	201	0		0	158	0	43

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade		Grants	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURE									
ROADS									
Annual renewal program - road resealing	85		85				85		
Annual renewal program - pavement repair	21		21				21		
Annual renewal program - kerb and channel	18		18				18		
Nelson Road Upgrade - Survey & Design	12	12					12		
TOTAL ROADS	136	12	124	0		0	136	0	0
FOOTPATHS AND CYCLEWAYS									
Annual renewal program – footpaths	26		26				26		
TOTAL FOOTPATHS AND CYCLEWAYS	26	0	26	0		0	26	0	0
DRAINAGE									
Annual renewal program – drainage	100		100				100		
TOTAL DRAINAGE	100	0	100	0		0	100	0	0
RECREATIONAL, LEISURE AND COMMUNITY FACILITIES									
Royal Park Oval Irrigation - Planning	32			32				32	
Annual renewal program - beach access	30		30				30		
Annual renewal program - other foreshore assets	22		22				22		
TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES	84	0	52	32		0	52	32	0
PARKS, OPEN SPACE AND STREETSCAPES									
Annual renewal program – open space	80		80				80		
Annual renewal program – open space and reserves – other assets	30		30				30		
TOTAL PARKS, OPEN SPACE AND STREETSCAPES	110	0	110	0		0	110	0	0

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade		Grants	Council Cash	Reserve transfers	Asset Sales
		\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	\$'000
OFF STREET CAR PARKS									
Annual renewal program - car parks	5		5				5		
TOTAL OFF STREET CAR PARKS	5	0	5	0		0	5	0	0
OTHER ASSETS									
Staff cost to capitalise	136	34	81	20			136		
TOTAL OTHER ASSETS	136	34	81	20		0	136	0	0
TOTAL INFRASTRUCTURE	597	46	499	52		0	565	32	0
TOTAL CAPITAL WORKS	1,656	146	1,432	77		0	1,187	426	43

4.5.3 Works carried forward from the 2024-25 financial year

Capital Works Area	Project Cost	Asset expenditure types				Summary of Funding Sources			
		New	Renewal	Upgrade		Grants	Council Cash	Reserve transfers	Asset Sales
	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	\$'000
<u>PROPERTY</u>									
BUILDINGS									
Point Lonsdale Maritime & Defence Precinct	813	0	407	407		813			
Toch H toilet renewal	200	0	200					200	
TOTAL BUILDINGS	1,013	0	607	407		813	0	200	0
BUILDING IMPROVEMENTS									
QMF Town Hall AV project	58	58						58	
TOTAL BUILDING IMPROVEMENTS	58	58	0	0		0	0	58	0
TOTAL PROPERTY	1,071	58	607	407		813	0	258	0
<u>PLANT AND EQUIPMENT</u>									
TOTAL PLANT AND EQUIPMENT	0	0	0	0		0	0	0	0
<u>INFRASTRUCTURE</u>									
RECREATIONAL, LEISURE AND COMMUNITY FACILITIES									
Royal Park Oval Upgrade – scope and Design	90			90				90	
Royal Park Oval Fence Renewal	70		70					70	
TOTAL RECREATIONAL, LEISURE AND COMMUNITY FACILITIES	160	0	70	90		0	0	160	0
PARKS, OPEN SPACE AND STREETSCAPES									
Rip View Beach Access Renewal Works	114		114					114	
TOTAL PARKS, OPEN SPACE AND STREETSCAPES	114	0	114	0		0	0	114	0
TOTAL INFRASTRUCTURE	274	0	184	90		0	0	274	0
TOTAL CAPITAL WORKS	1,345	58	791	497		813	0	532	0

5. Performance and Financial indicators

5.1. Targeted performance indicators

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

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

Targeted performance indicators – Service

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend
Governance									
Consultation and engagement (Council decisions made and implemented with community input)	Satisfaction with community consultation and engagement Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	1	51	55	60	60	60	60	o
Roads									
Condition (sealed local roads are maintained at the adopted condition standard)	Sealed local roads below the intervention level Number of kms of sealed local roads below the renewal intervention level set by Council / Kms of sealed local roads		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	o
Statutory planning									
Service standard (planning application processing and decisions are in accordance with legislative requirements)	Planning applications decided within the relevant required time Number of planning application decisions made within the relevant required time / Number of planning application decisions made	2	76.36%	75.00%	75.00%	75.00%	75.00%	75.00%	o
Waste management									
Waste diversion (amount of waste diverted from landfill is maximised)	Kerbside collection waste diverted from landfill Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins	3	67.08%	65.00%	60.00%	60.00%	60.00%	60.00%	o

Targeted performance indicators – Financial

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Target 2025/26	Target Projections			Trend +/-
Liquidity									
Working Capital (sufficient working capital is available to pay bills as and when they fall due)	Current assets compared to current liabilities Current assets / current liabilities		385.16%	340.00%	150.00%	150.00%	150.00%	150.00%	o
Obligations									
Asset renewal (assets are renewed as planned)	Asset renewal compared to depreciation Asset renewal and upgrade expense / Asset depreciation		66.82%	135.00%	100.00%	100.00%	100.00%	100.00%	o
Stability									
Rates concentration (revenue is generated from a range of sources)	Rates compared to adjusted underlying revenue Rate revenue / adjusted underlying revenue	4	63.38%	66.00%	65.00%	65.00%	65.00%	65.00%	o
Efficiency									
Expenditure level (resources are used efficiently in the delivery of services)	Expenses per property assessment Total expenses / no. of property assessments	5	\$4,567	\$4,442	\$4,250	\$4,356	\$4,465	\$4,577	+

5.1. Financial performance indicators

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

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

Indicator	Measure	Notes	Actual 2023/24	Forecast 2024/25	Budget 2025/26	Projections 2026/27 2027/28 2028/29			Trend +/o/-
Operating position									
Adjusted underlying result (an adjusted underlying surplus is generated in the ordinary course of business)	Adjusted underlying surplus (or deficit) Adjusted underlying surplus (deficit) / Adjusted underlying revenue	6	-6.1%	-1.0%	-1.5%	-1.0%	-0.5%	-1.2%	o
Liquidity									
Unrestricted cash (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	Unrestricted cash compared to current liabilities Unrestricted cash / current liabilities	7	-1.3%	-13.5%	133.8%	488.0%	506.5%	511.6%	+
Obligations									
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council’s activities)	Loans and borrowings compared to rates Interest bearing loans and borrowings / rate revenue		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	o
Loans and borrowings (level of interest bearing loans and borrowings is appropriate to the size and nature of Council’s activities)	Loans and borrowings repayments compared to rates Interest and principal repayments on interest bearing loans and borrowings / rate revenue		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	o

Indicator	Measure	Notes	Actual	Forecast	Budget	Projections			Trend
			2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	+/-
Indebtedness (level of long term liabilities is appropriate to the size and nature of a Council’s activities)	Non-current liabilities compared to own-source revenue Non-current liabilities / own source revenue		1.23%	1.22%	1.23%	1.23%	1.24%	1.24%	o
Stability Rates effort (rating level is set based on the community’s capacity to pay)	Rates compared to property values Rate revenue / CIV of rateable properties in the municipal district		0.18%	0.18%	0.19%	0.20%	0.20%	0.21%	-
Efficiency Revenue level (resources are used efficiently in the delivery of services)	Average rate per property assessment General rates and municipal charges / no. of property assessments	8	\$2,324	\$2,387	\$2,473	\$2,536	\$2,601	\$2,667	-

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 and '-' Forecasts deterioration in Council's financial performance / financial position indicator

Notes to indicators

1. **Satisfaction with community consultation and engagement** – Target is above the State-wide average and small rural Council average (2023-24: All Council average 54 / Small Council average 51).
2. **Planning applications decided within the relevant required time** – Target is above the State-wide average and small rural Council average (2023-24: All Council average 67.7% / Small Council average 67.8%).
3. **Kerbside collection waste diverted from landfill** – Target is above the State-wide average and small rural Council average (2023-24: All Council average 49.2% / Small Council average 39.5%).
4. **Rates concentration** – Rates and charges continues to represent a significant source of income for Council.

5. **Expenditure level** – The majority of expenditure incurred by Queenscliffe is non-discretionary and part of managing the services expected of a local council. Given the very small ratepayer base, this translates into a level of expenditure per property assessment which is higher than the outcome for most of the other local councils. The target is set for recurring expenses and target is below the small rural Council average of \$4,389 (2023-24) per property assessment.
6. **Adjusted underlying result** – This is an important measure of financial sustainability and an indicator of the operating result required to enable Council to continue to provide core services and meet its objectives.

The Local Government Performance Reporting Framework (LGPRF) projects an underlying result of a \$185,000 deficit (-1.4%) based on the draft budget. The LGPRF requires all operating income and expense items to be included in the underlying result calculation, including those related to waste management operations.

To derive a more meaningful representation of the underlying result, it is advisable to evaluate it by excluding the effects of non-recurring operating income and expenses. Additionally, adjustments should be made for the timing of recurring operating grants, where applicable.

The draft 2025–26 budget projects an underlying surplus of \$88,000 (0.7%) on a recurring basis after excluding those related to waste management operations.

Forecasted trends in total recurring operating income and expenses over the following three financial years (2026-27 to 2028-29) suggest underlying deficits of \$134,000, \$64,000, and \$177,000 respectively, primarily due to a projected decline in interest income.

7. **Unrestricted cash** – Term deposits with original maturities of more than 90 days are considered restricted cash. However, the budget indicates that Council will have sufficient cash not restricted by any external obligation to cover its current liabilities. The budget is prepared based on the assumption that Council will invest in term deposits with original maturities of more than 90 days to optimise interest income in line with Council Policy CP011: Investment of Available Funds.
8. **Revenue level** – Rate revenue represents a high proportion of Queenscliffe's revenue. Given the very small ratepayer base, this translates into a level of rate revenue per property assessment which is higher than the outcome for most of the other local councils.

Appendix A: Fees and charges schedule

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

The following information is listed for each type of fee charged by Council:

- Program / activity to which the user fee relates (example: law enforcement)
- Type of fee charged (example: dog registration)
- More details regarding each fee type (example: dog registration – sterilised dog)
- An indication as to whether the fee is legislated or at the discretion of Council
- Whether the fee is inclusive of GST, or if in fact GST does not apply to the fee
- Fees for both the current year (2024–25) and proposed fees for the next year (2025–26)
- % increase in fees compared with that charged for the previous year

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Facility hire	Per day hire - Town Hall	Social Events / Functions - Charity	N	Y	\$0.00	0.0%	n/a	Remove
		BOQ Community Group and Clubs- Full day	N	Y	\$210.00	5.0%	\$200.00	(4.8%)
		BOQ Community Group and Clubs- Half Day	N	Y			\$120.00	New
		Events non-ticketed- Full Day	N	Y	\$500.00	0.0%	\$520.00	4.0%
		Events non-ticketed- Half Day	N	Y	\$300.00	0.0%	\$310.00	3.3%
		Commercial ticketed event- Full Day	N	Y	\$825.00	3.1%	\$850.00	3.0%
		Commercial ticketed event- Half Day	N	Y	\$515.00	3.0%	\$530.00	2.9%
	Auditorium hire - Queenscliff Hub	BOQ Community Group and Clubs- Full day	N	Y	\$0.00	0.0%	\$75.00	0.0%
		BOQ Community Group and Clubs- Half Day	N	Y			\$50.00	New
		Events non-ticketed- Full Day	N	Y			\$300.00	New
		Events non-ticketed- Half Day	N	Y			\$150.00	New
		Commercial ticketed event- Full Day	N	Y			\$400.00	New
		Commercial ticketed event- Half Day	N	Y			\$250.00	New
		BOQ Community Group and Clubs- per hour	N	Y	\$20.00	0.0%	\$25.00	25.0%
		Events non-ticketed- per hour	N	Y			\$50.00	New
		Business/ commercial - per hour	N	Y	\$50.00	0.0%	\$75.00	50.0%
	Per day hire - Pavilion	BOQ Community Group and Clubs- Full day	N	Y	\$100.00	0.0%	\$75.00	(25.0%)
		BOQ Community Group and Clubs- Half Day	N	Y			\$50.00	New
		Events non-ticketed- Full Day	N	Y	\$200.00	0.0%	\$300.00	50.0%
		Events non-ticketed- Half Day	N	Y			\$150.00	New
		Commercial ticketed event- Full Day	N	Y			\$400.00	New
		Commercial ticketed event- Half Day	N	Y			\$250.00	New
		Social Events / Functions - BoQ organisations/BoQ community groups - per hour	N	Y	\$25.00	0.0%	n/a	Remove
	Per day hire - Community Hall	Social Events / Functions - Charity	N	Y	\$0.00	New	n/a	Remove
		BOQ Community Group and Clubs- Full day	N	Y	\$100.00	New	\$75.00	(25.0%)
		BOQ Community Group and Clubs- Half Day	N	Y			\$50.00	New
		Events non-ticketed- Full Day	N	Y			\$300.00	New
		Events non-ticketed- Half Day	N	Y			\$150.00	New
		Commercial ticketed event- Full Day	N	Y	\$400.00	New	\$400.00	0.0%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Facility hire	Per day hire - Community Hall	Commercial ticketed event- Half Day	N	Y	\$250.00	New	\$250.00	0.0%
	Princess Park- Hire Commercial booking for exclusive use of park/or part thereof per day. Upper limiting Fee	Booking for exclusive use of park/or part thereof	N	Y	Dependant on use type, by negotiation	New	Dependant on use type, by negotiation	
		Events less than 100pax	N	Y			\$500.00	New
		Events less than 500pax	N	Y			\$2,000.00	New
		Events more than 500pax	N	Y			\$5,000.00	New
	Oval- Point Lonsdale/Queenscliff	Booking fee	N	Y	\$87.00	3.6%	\$100.00	14.9%
	Fees- Other	Hall Hire Bond	N	Y			\$500.00	New
		Alarm Setting- afterhours	N	Y			\$15.00	New
		Additional Cleaning	N	Y			\$250.00	New
		Lost Key	N	Y			\$250.00	New
		Security Call Out	N	Y			\$250.00	New
		Chair set-up and pack down - Town Hall	N	Y			\$100.00	New
		FRV call-out/ false alarm	N	Y			As per charge	New
Administration	Photocopy charges - per page	A4 paper	N	Y	\$0.55	10.0%	\$0.55	0.0%
		A3 paper	N	Y	\$0.80	6.7%	\$0.80	0.0%
		A4 colour copy	N	Y	\$1.45	3.6%	\$1.50	3.4%
		A3 colour copy	N	Y	\$1.95	2.6%	\$2.00	2.6%
		A4 laminating	N	Y	\$2.60	0.0%	\$2.70	3.8%
		A3 laminating	N	Y	\$4.45	0.0%	\$4.60	3.4%
	Freedom of Information Request*	Per Application	Y	N	\$32.70	2.8%	TBC	
Visitor Information Centre	Heritage Walks	Heritage Walk - with cup of tea	N	Y	\$20.00	0.0%	\$25.00	25.0%
		Heritage Walk - walk only	N	Y	\$10.00	0.0%	\$10.00	0.0%
		Cemetery	N	Y	\$10.00	0.0%	\$10.00	0.0%
	Bike Hire	Bike Hire - 4 hours	N	Y	\$30.00	0.0%	n/a	Remove
* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).								

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Visitor Information Centre	Bike Hire	Bike Hire - Full day (7 hours)	N	Y	\$40.00	0.0%	n/a	Remove
		Deposit per hire (refundable)	N	Y	\$50.00	0.0%	n/a	Remove
	Display Banners	Per week	N	Y	\$20.00	0.0%	\$20.00	0.0%
	Souvenirs*	Per item	N	Y	Various		Various	
	Tour bus local tour guide fee	Per person	N	Y	\$5.00	0.0%	\$5.00	0.0%
Tourist Parks	Golightly (based on 6 pax)	Annual fees - A	N	Y	\$10,300.00	3.2%	\$10,610.00	3.0%
		Annual fees - B	N	Y	\$9,410.00	3.2%	\$9,690.00	3.0%
		Annual fees - C	N	Y	\$9,025.00	3.2%	\$9,300.00	3.0%
	Recreation Reserve (based on 2 adults and 4 children)	Annual fees	N	Y	\$7,195.00	10.0%	\$7,410.00	3.0%
	Victoria Park (based on 2 adults and 4 children)	Annual fees	N	Y	\$7,195.00	10.0%	\$7,410.00	3.0%
	All parks	Annual fees - Transfer of ownership	N	Y	n/a	Remove	\$400.00	New
		Annual fees - Valuation fee	N	Y	n/a	Remove	\$300.00	New
	Seasonal Package - All Parks**	1 December -25 December	N	Y	\$1,225.00	New	n/a	Remove
		4 February -17 April	N	Y	\$2,749.00	New	n/a	Remove
		1 February- 30 April	N	Y			\$3,380.00	New
		1 February - 31 March	N	Y	\$2,100.00	10.4%	\$2,200.00	4.8%
		1 February - 28 February	N	Y	\$1,225.00	8.4%	\$1,345.00	9.8%
	Additional persons	Extra adult on annual permit	N	Y	\$159.50	10.0%	\$165.00	3.4%
		Extra child on annual permit	N	Y	\$84.70	10.0%	\$88.00	3.9%
		Extra adult - Casual site or package per night	N	Y	\$15.00	0.0%	\$15.00	0.0%
		Extra child - Casual site, or package per night	N	Y	\$10.00	0.0%	\$10.00	0.0%
* Please ask at the Visitor Information Centre for a current price list for souvenirs.								
** All Seasonal Packages are based on 2 adults only								

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Tourist Parks	Casual - per night *** (Powered site)	Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events)	N	Y	\$92.00	4.5%	\$95.00	3.3%
		Shoulder (1 September to 26 December, 1 February – 30 April)	N	Y	\$67.00	0.0%	\$67.00	0.0%
		Low (1 May - 31 August)	N	Y	\$47.00	0.0%	\$44.00	(6.4%)
		School group, per student per night	N	Y			\$20.00	New
		Discount applied for bookings more than 5 nights - Shoulder season only	N	Y	20% Discount		n/a	Remove
		Discount applied for bookings more than 5 nights - Low season only	N	Y	30% Discount		n/a	Remove
	Cabins - per night Water View 1-3	Water View 1-3 - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Sun to Thur	N	Y	\$310.00	5.1%	\$320.00	3.2%
		Water View 1-3 - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Fri & Sat	N	Y	\$310.00	0.0%	\$320.00	3.2%
		Water View 1-3 - Shoulder (1 September to 26 December, 1 February – 30 April) - Sun to Thur	N	Y	\$235.00	(7.8%)	\$240.00	2.1%
		Water View 1-3 - Shoulder (1 September to 26 December, 1 February – 30 April) - Fri & Sat	N	Y	\$250.00	(7.4%)	\$255.00	2.0%
		Water View 1-3 - Low (1 May - 31 August) - Sun to Thur	N	Y	\$185.00	(7.5%)	\$190.00	2.7%
		Water View 1-3 - Low (1 May - 31 August) - Fri & Sat	N	Y	\$195.00	(7.1%)	\$200.00	2.6%
		Cabins - per night Park View 4-5	Park View 4-5 - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Sun to Thur	N	Y	\$290.00	5.5%	\$300.00
	Park View 4-5 - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Fri & Sat		N	Y	\$290.00	0.0%	\$300.00	3.4%
	Park View 4-5 - Shoulder (1 September to 26 December, 1 February – 30 April) - Sun to Thur		N	Y	\$185.00	(7.5%)	\$190.00	2.7%
*** Given the competitive nature of camping and caravan park accommodation, casual rates for camping may be varied to a maximum discount of 20%. A 20% premium may also apply for the duration of publicly advertised major events. Any discounts to be approved by Caravan Park management or a member of the Executive Management Team.								

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Tourist Parks	Cabins - per night Park View 4-5	Park View 4-5 - Shoulder (1 September to 26 December, 1 February – 30 April) - Fri & Sat	N	Y	\$195.00	(7.1%)	\$200.00	2.6%
		Park View 4-5 - Low (1 May - 31 August) - Sun to Thur	N	Y	\$165.00	(8.3%)	\$170.00	3.0%
		Park View 4-5 - Low (1 May - 31 August) - Fri & Sat	N	Y	\$175.00	(7.9%)	\$180.00	2.9%
	Budget cabins - per night	Budget Cabin ("Whale") - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Sun to Thur	N	Y	\$190.00	5.6%	\$195.00	2.6%
		Budget Cabin ("Whale") - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Fri & Sat	N	Y	\$190.00	0.0%	\$195.00	2.6%
		Budget Cabin ("Whale") - Shoulder (1 September to 26 December, 1 February – 30 April) - Sun to Thur	N	Y	\$145.00	(6.5%)	\$150.00	3.4%
		Budget Cabin ("Whale") - Shoulder (1 September to 26 December, 1 February – 30 April) - Fri & Sat	N	Y	\$155.00	(6.1%)	\$160.00	3.2%
		Budget Cabin ("Whale") - Low (1 May - 31 August) - Sun to Thur	N	Y	\$140.00	(3.4%)	\$145.00	3.6%
		Budget Cabin ("Whale") - Low (1 May - 31 August) - Fri & Sat	N	Y	\$145.00	(3.3%)	\$150.00	3.4%
		Budget Cabin ("Sardine") - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Sun to Thur	N	Y	\$160.00	6.7%	\$165.00	3.1%
		Budget Cabin ("Sardine") - Peak (26 December – 31 January, Easter Holidays, Public Holidays, Queenscliff Music Festival, Special Events) - Fri & Sat	N	Y	\$160.00	0.0%	\$165.00	3.1%
		Budget Cabin ("Sardine") - Shoulder (1 September to 26 December, 1 February – 30 April) - Sun to Thur	N	Y	\$130.00	(7.1%)	\$135.00	3.8%
		Budget Cabin ("Sardine") - Shoulder (1 September to 26 December, 1 February – 30 April) - Fri & Sat	N	Y	\$140.00	(6.7%)	\$145.00	3.6%
		Budget Cabin ("Sardine") - Low (1 May - 31 August) - Sun to Thur	N	Y	\$125.00	(3.8%)	\$130.00	4.0%
		Budget Cabin ("Sardine") - Low (1 May - 31 August) - Fri & Sat	N	Y	\$130.00	(3.7%)	\$135.00	3.8%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Tourist Parks	Cabins	Additional Person	N	Y	\$25.00	0.0%	\$25.00	0.0%
		Stay 3 nights pay for 2 nights (low season only)	N	Y	Discount	New	Discount	
	Other Charges (applies for all sites)	Cancellation Fee	N	Y	\$50.00	0.0%	\$25.00	(50.0%)
		Late Checkout Fee - Camp sites only	N	Y	\$20.00	0.0%	\$20.00	0.0%
		Laundry Charges - Washing Machine	N	Y	\$5.00	0.0%	\$5.00	0.0%
		Laundry Charges - Dryer (per 15 minutes)	N	Y	\$5.00	0.0%	\$5.00	0.0%
		Bags of Ice (per bag)	N	Y	\$5.00	0.0%	\$5.00	0.0%
		Credit Card and EFTPOS Fees	N	Y	Actual - as per card provider	New	Actual - as per card provider	
Aged Care	Charges dependant on client means test *	Home Care	N	N	\$5.85 - \$21.90	3.5%	\$6.05 to \$40.00	3.4%
		Personal Care	N	N	\$5.85 - \$21.90	3.5%	\$6.05 to \$40.00	3.4%
		Respite Care	N	N	\$4.00	35.6%	\$5.00 to \$40.00	25.0%
		Home Maintenance	N	N	\$12.05 - \$20.75	3.9%	\$12.40 to \$40.00	2.9%
		Travel fees per km	N	Y	\$1.55	4.0%	\$1.60	3.2%
	Other Agencies \$/hour	Home Care	N	Y	\$73.55	15.0%	\$75.75	3.0%
		Personal Care	N	Y	\$77.05	15.0%	\$79.35	3.0%
		Respite Care	N	Y	\$78.60	15.0%	\$80.95	3.0%
		Home Maintenance	N	Y	\$89.50	15.0%	\$92.20	3.0%
		Travel fees per km	N	Y	\$1.55	3.3%	\$1.60	3.9%
	On-Call Case Managed Client fee	Per hour (minimum 1 hour per call-out)	N	Y	\$106.95 - \$267.95	15.0%	\$110.15 to \$276.00	3.0%
	Case Management Fee - per month	Monthly fee	N	Y	\$59.50	15.0%	\$61.30	3.0%
* 2025 26 - introduces an additional means test step for couples over \$100,000p.a or singles over \$60,000 p.a								

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Rates and charges	Land Information Certificates *	Per certificate	Y	N	\$29.70	2.8%	TBC	
	Rates Debt Collection Fee	Per debt collection agency letter issued	N	Y	\$23.00	4.5%	\$24.00	4.3%
	Rates Debt Collection- Legal Fee	Per legal procedure enforced	N	N	Based on actual cost		Based on actual cost	
	Rates Debt Collection- Other Charges	Per legal procedure enforced	N	Y	Based on actual cost		Based on actual cost	
	Current year rates notices	Per notice fee (up to 20 minutes)	N	N	\$0.00	0.0%	\$0.00	0.0%
	Previous year rates notices	Per notice fee (up to 20 minutes)	N	N	\$18.00	5.9%	\$19.00	5.6%
	Rate history enquiry	Administration fee (per hour)	N	N	\$57.00	3.6%	\$59.00	3.5%
	Rate Refund - Due to ratepayer error	Per Refund Request - Discretionary	N	N	\$15.00	0.0%	\$15.00	0.0%
	Dishonoured Cheque/Direct Debit Rejections Fee	Per cheque dishonoured - Australia Post transactions	N	N	\$26.00	4.0%	\$27.00	3.8%
		Per cheque dishonoured - Bank transactions	N	N	\$10.00	0.0%	\$10.00	0.0%
		Per Direct Debit rejection - Bank transactions	N	N	\$3.00	20.0%	\$3.00	0.0%
Engineering	Build Over Easement Permit*	Per permit	Y	N	\$320.20	2.7%	TBC	
	Legal Point of Discharge Enquiry*	Per enquiry	Y	N	\$231.40	2.7%	TBC	
	Works Within Road Reserve Permits	Per permit	Y	N	\$151.90	15.1%	TBC	
	Electric vehicle charge rate	Fee charge rate c/Kwh	N	Y	\$0.45	0.0%	\$0.60	33.3%
	Permit Fees	Builders construction of temporary vehicle crossing	N	N	\$148.00	3.5%	\$152.00	2.7%
		Tapping into Council drain	N	N	\$72.00	2.9%	\$74.00	2.8%
		Road opening	N	N	\$148.00	3.5%	n/a	Remove
Foreshore Other	Tour Operator Licence*	Licence (permit to carry out recreational business for profit on Crown Land managed by Council)	Y	Y	\$339.30	2.7%	TBC	
	Recreational activities*	Permit to carry out recreational activities on Land owned by Council	Y	Y	\$339.30	2.7%	TBC	
	Permit Fees	Planting on or removal of plants from nature strip	N	N	Nil		Nil	
Building	Lodgement Fees - Building Permits*	Per lodgement	Y	N	\$134.40	2.7%	TBC	
	Building Certificate - Property Enquiry*	Per certificate	Y	N	\$52.10	2.8%	TBC	
* Subject to revision in line with the Gazetted fees and charges (Victorian Government Gazette: - G16).								

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Building	Building Surveyors Consent - Permit*	Per permit	Y	N	\$231.40 to \$448.30	2.7%	TBC	
		Per regulation – where a variation to Building Regulations is required	Y	N	\$231.40 to \$448.30	2.7%	TBC	
	Copying of Building Permit Documentation	Per copy	N	Y	\$100 min.		\$105 min	
	Records Search Fee	Per search (Records kept on-site)	N	Y	\$134.00	3.1%	\$138.00	3.0%
		Per search (Records kept off-site)	N	Y	\$196.00	3.2%	\$202.00	3.1%
	Pool and Spa Registration Fee*	Per pool/spa	Y	Y	\$35.10	2.6%	TBC	
	Pool and Spa Customer Search Fee*	Per registration	Y	Y	\$52.10	2.8%	TBC	
	Building Surveyors Consent - Section 29A demolition*	Per request	Y	N	\$93.90	2.7%	TBC	
	Place of public entertainment - event	Per event	N	Y			\$592.00	New
	Place of public entertainment - temporary siting	Siting per event	N	Y			\$474.00	New
	Pool and Spa Certificate of Compliance*	Per certificate	Y	N	\$22.50	0.0%	TBC	
	Pool and Spa Certificate of Non-Compliance*	Per certificate	Y	N	\$424.60	0.0%	TBC	
	Pool and Spa Failure to Register*	Per pool/spa	Y	N	\$395.20	0.0%	TBC	
	Pool and Spa Failure to lodge Certificate of Compliance*	Per lodgement	Y	N	\$395.20	0.0%	TBC	
	Pool and Spa Failure to pay lodgement fee*	Per lodgement	Y	N	\$395.20	0.0%	TBC	
Town Planning	Planning Permit - new application*	Per permit (fee depends on Class) - from Lowest (Class 2)	Y	N	\$220.50	2.7%	TBC	
		Per permit (fee depends on Class) - to Highest (Class 16)	Y	N	\$63,589.00	2.7%	TBC	
	Planning Permit - extension of time*	First request	N	Y	\$220.50	2.7%	TBC	
		Second request	N	Y	\$441.00	2.7%	TBC	
		Third and subsequent request	N	Y	\$661.50	2.7%	TBC	
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Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Town Planning	Planning Permit - amendment*	Per permit (fee depends on Class) - from Lowest (Class 2)	Y	N	\$220.50	2.7%	TBC	
		Per permit (fee depends on Class) - to Highest (Class 16)	Y	N	\$3,764.10	2.7%	TBC	
	Planning Permit - subdivision/restriction/easement/not otherwise provided for in regulations*	Per subdivision	Y	N	\$1,453.40	2.7%	TBC	
	Certification - subdivision*	Per subdivision	Y	N	\$192.70	2.7%	TBC	
	Alteration of plan - subdivision*	Per subdivision	Y	N	\$122.50	2.7%	TBC	
	Amendment of certified plan - subdivision*	Per subdivision	Y	N	\$155.10	2.6%	TBC	
	Planning Infringements*	Per infringement - natural person	Y	N	\$988.00	2.8%	TBC	
		Per infringement - body corporate	Y	N	\$1,975.90	2.7%	TBC	
	Secondary consent*	Standard	N	Y	\$441.00	2.7%	TBC	
		Vicsmart	N	Y	\$220.50	2.7%	TBC	
	Planning Permit - Request	Hardcopy of planning permit	N	Y	\$13.90	3.0%	\$14.30	2.9%
		Hardcopy of endorsed plans	N	Y	\$55.50	3.2%	\$57.20	3.1%
		Request for planning information in writing.	N	Y	\$135.50	3.2%	\$139.60	3.0%
	Amend or end a Section 173 agreement*	Per request	Y	N	\$726.70	2.7%	TBC	
	Satisfaction matters/Certificate of Compliance under Section 97N*	Per request	Y	N	\$359.30	2.7%	TBC	
	Development Plan*	Application or amendment of development plan	N	Y	\$359.30	2.7%	TBC	
	Public notification fee	Base fee, up to 10 notices posted to adjoining owners & occupiers	N	Y	\$50.00	New	\$75.00	50.0%
		Per notice (each additional notice posted after first 10)	N	Y	\$5.00	New	\$7.50	50.0%
		Administration fee to place notice in local newspaper (to be paid by applicant in addition to fee invoiced by Newspaper)	N	Y	\$50.00	New	\$75.00	50.0%
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Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Local Laws	Dog Registrations - per registration <i>Note: fees are in accordance with the Domestic Animals Act, where applicable.</i>	Declared Restricted Breed	N	N	\$500.00	0.0%	\$295.00	(41.0%)
		Declared Menacing Breed	N	N	\$500.00	0.0%	\$295.00	(41.0%)
		Declared Dangerous Dog	N	N	\$500.00	0.0%	\$295.00	(41.0%)
		Entire & Microchipped	Partially	N	\$125.00	3.3%	\$160.00	28.0%
		Entire & Microchipped (Pension)	Partially	N	\$63.00	3.3%	\$80.00	27.0%
		Entire & Microchipped 6 months & under	N	N	\$41.00	2.5%	\$50.00	22.0%
		Registered Organisation (both owner and animal)	Partially	N	\$41.00	2.5%	\$42.00	2.4%
		Desexed & Microchipped	Partially	N	\$41.00	2.5%	\$42.00	2.4%
		Desexed & Microchipped (Pension)	Partially	N	\$22.00	4.8%	\$23.00	4.5%
		Over 10 years old Entire & Microchipped	Partially	N	\$63.00	NEW	\$65.00	3.2%
		Over 10 years old Entire & Microchipped (Pension)	Partially	N	\$32.00	NEW	\$33.00	3.1%
		Over 10 years old Desexed & Microchipped	Partially	N	\$22.00	NEW	\$23.00	4.5%
Local Laws	Dog Registrations - per registration <i>Note: fees are in accordance with the Domestic Animals Act, where applicable.</i>	Over 10 years old Desexed & Microchipped (Pension)	Partially	N	\$11.00	NEW	\$11.00	0.0%
		Dual Registration	N	N	\$7.00	0.0%	\$7.00	0.0%
		Guide Dog / Carer Dog	Y	N	\$0.00	0.0%	\$0.00	0.0%
		Transfer from another Council current registration	N	N	n/a		n/a	
		Replacement Dog Tag	N	N	\$2.00	0.0%	\$3.00	50.0%
	Cat Registrations - per registration <i>Note: fees are in accordance with Domestic Animals Act, where applicable. Entire (not applicable in BoQ as local law does not allow entire cat).</i>	Desexed & Microchipped	Partially	N	\$36.00	3.4%	\$37.00	2.8%
		Desexed & Microchipped (Pension)	Partially	N	\$18.00	3.4%	\$19.00	5.6%
		Over 10 years old Desexed & Microchipped	Partially	N	\$18.00	NEW	\$19.00	5.6%
		Over 10 years old Desexed & Microchipped (Pension)	Partially	N	\$9.00	NEW	\$9.00	0.0%
		Registered Organisation (both owner and animal)	N	N	\$36.00	3.4%	\$37.00	2.8%
		Transfer from another Council current registration	N	N	\$0.00	0.0%	\$0.00	0.0%
		Dual Registration	N	N	\$7.00	0.0%	\$7.00	0.0%
		Replacement Cat Tag	N	N	\$2.00	0.0%	\$3.00	50.0%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Local Laws	Local Law Permit Fees <i>Note: unless otherwise stipulated, these are annual permit fees.</i>	Domestic Animal Business annual fee	N	N			\$250.00	New
		Keeping more animals or birds than prescribed - new application fee	N	N	\$103.00	3.0%	\$120.00	16.5%
		Keeping more animals or birds than prescribed - annual renewal	N	N	\$20.00	5.3%	\$22.00	10.0%
		Keeping an animal or bird not listed	N	N	Nil		\$22.00	0.0%
		Lighting a fire in the open	N	N	\$128.00	3.2%	\$132.00	3.1%
		Erecting booth, stall scaffolding etc. - for charitable purposes	N	N	Nil		Nil	
		Erecting booth, stall scaffolding etc. - for other purposes	N	N	\$199.00	3.4%	\$205.00	3.0%
		Footpath trading annual fee per chair	N	N			\$10.00	New
		Footpath trading tear drop flag / other advertising sign	N	N			\$130.00	New
		Footpath trading A-frame	N	N			\$150.00	New
		Footpath trading display of goods	N	N			\$130.00	New
		Real Estate Billboard - per sign per property	N	N			\$130.00	New
		Placing signs, displaying or storing goods - for charitable purposes	N	N	Nil		Nil	
		Placing signs, displaying or storing goods - for other purposes	N	N	\$41.00	3.8%	n/a	Remove
		Placing signs, displaying or storing goods - annually	N	N	\$120.00	3.4%	n/a	Remove
		Signage other than above	N	N	\$294.00	3.3%	\$303.00	3.1%
		Singing, playing a musical instrument, delivering a public address, using sound amplifying equipment - for charitable purposes	N	N	Nil		Nil	
		Singing, playing a musical instrument, delivering a public address, using sound amplifying equipment - for other purposes (<=7 days)	N	N	\$20.00	2.6%	\$21.00	5.0%
		Singing, playing a musical instrument, delivering a public address, using sound amplifying equipment - for other purposes (annual permit)	N	N	\$67.00	3.9%	\$69.00	3.0%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Local Laws	Local Law Permit Fees <i>Note: unless otherwise stipulated, these are annual permit fees.</i>	Sell or hire or offer for sale or hire goods or services or raffle or lottery tickets - for charitable purposes	N	N	Nil		Nil	
		Sell or hire or offer for sale or hire goods or services or raffle or lottery tickets - for other purposes	N	N	By arrangement		\$60.00	0.0%
		Filming within the Borough - Feature Films & Commercials - First day	N	N	\$330.00	3.1%	\$340.00	3.0%
		Filming within the Borough - Feature Films & Commercials - Subsequent day(s), per day	N	N	\$131.00	3.1%	\$135.00	3.1%
		Filming within the Borough - Major Television Productions, low and medium budget films, telemovies - First day	N	N	\$264.00	3.3%	\$272.00	3.0%
		Filming within the Borough - Major Television Productions, low and medium budget films, telemovies - Subsequent day(s), per day	N	N	\$131.00	3.1%	\$135.00	3.1%
		Filming within Borough - Commercial Stills Photography - First day	N	N	\$200.00	3.4%	\$206.00	3.0%
		Filming within the Borough - Commercial Stills Photography - Subsequent Day(s), per day	N	N	\$67.00	3.9%	\$69.00	3.0%
		Filming within the Borough - Small Scale Television Productions - First day	N	N	\$131.00	3.1%	\$135.00	3.1%
		Filming within the Borough - Small Scale Television Productions - Subsequent day(s), per day	N	N	\$67.00	3.9%	\$69.00	3.0%
		Filming within the Borough - Productions for Charities	N	N	By arrangement		By arrangement	
		Using a crane, hoist or movable platform etc.	N	N	\$199.00	3.4%	\$205.00	3.0%
		Fly an engine powered model airplane	N	N	\$41.00	3.8%	\$42.00	2.4%
		Removing paint, painting or repairing a vehicle or boat in a public place - per permit	N	N	\$1,286.00	3.2%	\$1,325.00	3.0%
		Place a skip - accredited & have insurance - per week	N	N	\$41.00	3.8%	\$42.00	2.4%
		Place a skip - non-accredited - per week	N	N	\$106.00	2.9%	\$109.00	2.8%
		Wedding permit including celebratory toast (consumption of alcohol on public land)	N	N	\$0.00	0.0%	\$60.00	0.0%

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26		
					Price	% Increase	Price	% Increase	
Local Laws	Local Law Permit Fees Note: unless otherwise stipulated, these are annual permit fees.	Events - local law - major event (promote or conduct an event for which an entry fee is charged, or which is intended to make a profit)	N	N	By arrangement		By arrangement		
		Conduct a road activity - for charitable purposes	N	N	Nil		Nil		
		Conduct a road activity - for other purposes	N	N	\$67.00	3.9%	n/a	Remove	
		Council Land Occupancy Permit - per square metre per day	N	N			\$1.00	New	
		Council Land Occupancy Permit - per square metre per week	N	N			\$4.00	New	
		Council Land Occupancy Permit - per square metre per month	N	N			\$15.00	New	
		Camping or keeping a caravan in a public place or private land - per day (NIL for the first 6 weeks on private land)	N	N	\$35.00	4.5%	\$36.00	2.9%	
		Special uses and events	N	N	By arrangement		n/a	Remove	
		Street appeals - for charitable purposes	N	N	Nil		Nil		
		Street appeals - for other purposes	N	N	\$131.00	3.1%	\$135.00	3.1%	
		Consumption of alcohol on public land	N	N	\$6.00	0.0%	\$60.00	New	
		Itinerant trading (roadside vendors) - application	N	N	By arrangement		\$94.00	0.0%	
		Itinerant trading (roadside vendors) - annual permit	N	N	By arrangement		\$231.00	0.0%	
		Failure to comply with a Local Law Notice to Comply	Y	N	\$592.80	2.8%	n/a	Remove	
	Parking Fees-per Bay (where footpath area used for works, thus requiring pedestrians to use designated parking bays as footpaths)	Per day	N	N	\$11.00	10.0%	\$12.00	9.1%	
		Per week (based on a seven-day week)	N	N	\$44.00	10.0%	\$50.00	13.6%	
		Per month (based on a calendar month)	N	N	\$110.00	10.0%	\$150.00	36.4%	
		Parking Fines - per infringement*	Minimum fee	Y	N	\$99.00	3.1%	TBC	
			Medium fee	Y	N	\$119.00	3.5%	TBC	

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Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Local Laws	Parking Fines - per infringement*	Maximum fee	Y	N	\$198.00	3.1%	TBC	
		Courtesy letter fee	Y	N	\$344.00	1,128.6%	TBC	
	Fire Hazard Charges*	Failing to comply with a fire prevention notice	Y	N	\$1,976.00	2.8%	TBC	
		Failing to obtain a permit to conduct road opening	Y	N	\$375.00	2.7%	TBC	
	Animal Infringements*	Dog not on lead in public place	Y	N	\$198.00	3.1%	TBC	
		Dog wandering at large, day time	Y	N	\$296.00	2.8%	TBC	
		Dog wandering at large, night time	Y	N	\$395.00	2.6%	TBC	
		Failure to register a dog or cat	Y	N	\$395.00	2.6%	TBC	
		Registered dog or cat not wearing tag	Y	N	\$99.00	3.1%	TBC	
		Unregistered dog or cat wearing a tag	Y	N	\$99.00	3.1%	TBC	
		Contravening council order regarding dogs or cats in public place	Y	N	\$198.00	3.1%	TBC	
		Dog or cat being a nuisance	Y	N	\$99.00	3.1%	TBC	
		Cat at large or not securely confined to owners premises	Y	N	\$198.00	3.1%	TBC	
		Greyhounds not muzzled or chain outside owners premises	Y	N	\$296.00	2.8%	TBC	
		Non-compliance of order to abate nuisance	Y	N	\$336.00	2.8%	TBC	
Environmental Health	Food - Class 1	Per renewal	N	N	\$498.00	3.1%	\$513.00	3.0%
	Food - Class 2	Per renewal	N	N	\$409.00	3.3%	\$421.00	2.9%
	Food - Class 3A	Per renewal	N	N	\$135.00	3.1%	\$139.00	3.0%
	Food - Class 3	Per renewal	N	N	\$270.00	3.1%	\$278.00	3.0%
	Food - Class 4	Per renewal	N	N	\$0.00	0.0%	\$0.00	0.0%
	Class 1: New Food Premises Registration*	Per registration	N	N	\$997.00	3.2%	\$1,027.00	3.0%
	Class 2: New Food Premises Registration*	Per registration	N	N	\$817.00	3.2%	\$842.00	3.1%
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Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Environmental Health	Class 3A: New Food Premises Registration*	Per registration	N	N	\$270.00	3.1%	\$278.00	3.0%
	Class 3: New Food Premises Registration*	Per registration	N	N	\$541.00	3.2%	\$557.00	3.0%
	Class 4: New Food Premises Registration*	Per registration	N	N	\$129.00	3.2%	\$133.00	3.1%
	Change of Ownership Pre-Inspection for all Classes	Per request	N	N	\$270.00	3.1%	\$278.00	3.0%
	Disclosure of Information for Pre-Inspection for all classes	Per request	N	N	\$129.00	3.2%	\$133.00	3.1%
	Change of Ownership follow-up for all classes	Per requirement	N	N	\$129.00	3.2%	\$133.00	3.1%
	Food Sampling >2 samples	Per failed Sample	N	N	\$128.00	3.2%	\$132.00	3.1%
	Environmental Health Accessories	Per request	N	N	\$26.00	4.0%	\$27.00	3.8%
	Extra Environmental Health Administration	Per request	N	N	\$79.00	2.6%	\$81.00	2.5%
	Mobile food premises - Class 2	Per renewal	N	N	\$409.00	3.3%	\$421.00	2.9%
	Mobile Food premises Class 2 New premises Registration*	Per registration	N	N	\$817.00	3.2%	\$842.00	3.1%
	Mobile food premises - Class 3	Per renewal	N	N	\$270.00	3.1%	\$278.00	3.0%
	Mobile Food premises Class 3 New premises Registration*	Per registration	N	N	\$541.00	3.2%	\$557.00	3.0%
	Mobile Food premises Class 3A	Per renewal	N	N	\$129.00	3.2%	\$133.00	3.1%
	Mobile Food premises Class 3A New premises Registration*	Per registration	N	N	\$270.00	3.1%	\$278.00	3.0%
	Mobile Food premises Class 4	Per renewal	N	N	\$0.00	0.0%	\$0.00	0.0%
	Mobile Food premises Class 4 New premises Registration*	Per registration	N	N	\$129.00	3.2%	\$133.00	3.1%
	Accommodation	Per renewal	N	N	\$409.00	3.3%	\$421.00	2.9%
*All new Environmental Health business registrations will be charged on a monthly pro rata basis.								

Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Environmental Health	Accommodation New Premises Registration*	Per registration	N	N	\$817.00	3.2%	\$842.00	3.1%
	Accommodation and Food New Premises*	Per registration	N	N	\$1,226.00	3.2%	\$1,263.00	3.0%
	Beauty Premises	Per renewal	N	N	\$204.00	3.0%	\$210.00	2.9%
	Beauty Premises New Registration*	Per registration	N	N	\$409.00	3.3%	\$421.00	2.9%
	Septic tank fees**	Construct, install or alter Onsite Waste Management System Variable application Fee	Y	N	\$798.00 to \$2,212.00	2.7%	TBC	
		Minor Alteration to Onsite Waste Management System - Regulation 196 (1)(a), (3)	Y	N	\$608.00	2.7%	TBC	
		Transfer a Permit - Regulation 197	Y	N	\$162.00	2.5%	TBC	
		Amend a Permit - Regulation 198	Y	N	\$170.00	3.0%	TBC	
		Renew a Permit - Regulation 200	Y	N	\$136.00	3.0%	TBC	
		Exemption - Regulation 199 Variable application fee	Y	N	\$240.00 to \$1,003.00	2.8%	TBC	
	Colonic Irrigation	Per registration	N	N			\$658.00	New
		Per renewal	N	N			\$329.00	New
	Temporary food registration	Per for-profit organisation	N	N	\$225.00	3.2%	\$232.00	3.1%
	Temporary food registration - Class 2 & 3	Per community organisation (up to 12 events held each year)	N	N	\$0.00	0.0%	\$0.00	0.0%
	Temporary food registration - Class 2	Per community organisation (more than 12 events held each year)	N	N	\$204.00	3.0%	\$210.00	2.9%
	Temporary food registration - Class 3	Per community organisation (more than 12 events held each year)	N	N	\$134.00	3.1%	\$138.00	3.0%
	Temporary food registration - Class 3A	Per community organisation (more than 12 events held each year)	N	N	\$102.00	3.0%	\$105.00	2.9%
	Temporary food registration - Class 4	Per community organisation	N	N	\$0.00	0.0%	\$0.00	0.0%
	Sporting Clubs Season Registration - Class 2 & 3	Per renewal	N	N	\$205.00	3.0%	\$211.00	2.9%
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Program / Activity	Fees & Charges Type	Fees & Charges Detail	Legislated Fee (Y/N)	GST (Y/N)	Actual 2024-25		Draft Budget 2025-26	
					Price	% Increase	Price	% Increase
Environmental Health	Sporting Clubs Season Registration - Class 2 & 3 New registration*	Per registration	N	N	\$409.00	3.3%	\$421.00	2.9%
	Associated fixed premise (temporary food)	Per renewal	N	N	\$0.00	0.0%	\$0.00	0.0%
	Associated fixed premise (temporary food) New registration*	Per registration	N	N	\$102.00	3.0%	\$105.00	2.9%
	Aquatic facilities*	Per registration	N	N	\$333.00	3.1%	\$343.00	3.0%
	Late Payment Fee	Per registration - paid after 30th January	N	N			10%	New
		Per registration - paid after 28th February	N	N			20%	New
*All new Environmental Health business registrations will be charged on a monthly pro rata basis.								

End of the budget document.