SURF COAST SHIRE COUNCIL

Budget 2026–27

surfcoast.vic.gov.au

Surf COAST SHIRE

Acknowledgement of Country

Surf Coast Shire Council acknowledges the Wadawurrung People and the Gulidjan and Gadubanud Peoples of the Eastern Maar Nation as the Traditional Owners of the lands our shire spans. We pay our respects to their Ancestors and to their Elders past, present and emerging.

We recognise and respect their beliefs, customs and values, which continue to sustain their intrinsic connection with Country that has endured for more than 60,000 years.

We value the contribution their Caring for Country makes to the lands, ocean, waterways, plants, wildlife and people of Surf Coast Shire, and acknowledge we have much to learn from the Traditional Owners, especially in changing how we think, work and act in relation to climate change.

We therefore commit to walking alongside the Traditional Owners, allowing them to guide us so that together we can have a more positive impact on our environment and communities in the Surf Coast Shire.

We embrace the spirit of Reconciliation, working towards self-determination, equity of outcomes and an equal voice for Australia's First Nations People.

Contents

Message from Mayor and CEO

We are pleased to present this 2026-27 Council budget.

It sets a financially responsible path forward for our community, balancing the need to deliver essential Council services and projects with the realities of a challenging financial environment.

Guided by the strategic priorities outlined in our Council Plan 2025-29, the budget invests in the things we know matter most to our community – now and into the future.

Like councils across the country, we are facing increasing financial pressures. Our asset base is growing and ageing, with more roads, paths and public facilities requiring maintenance and renewal.

At the same time, the cost of delivering our services and projects is rising faster than our revenue.

In this context, it is more important than ever that we remain financially responsible and look for opportunities to be more efficient in our operations, while continuing to deliver the wide range of services and infrastructure our community relies on.

The budget maintains a strong focus on key Council services and providing value to ratepayers across the shire. (See our town-by-town summaries on page 116 to find out what the year ahead holds for your local area.)

In line with our 10-year financial plan endorsed last year, we are budgeting for an operating loss in 2026-27. This will be accommodated via savings put aside for this purpose.

We are increasing our allocation toward day-to-day responsibilities such as maintaining sporting fields and dust suppression on unsealed roads, raising our contribution towards library services, and continuing to place a high value on services such as our kindergartens and emergency management support.

Our capital works budget features several exciting projects (see page 50 for a list), with funding allocations for renewal of existing community assets and facilities, and delivery of new facilities.

We recognise that the rising cost of living is affecting many people in our community.

While we have increased the total average rate payment by 2.75 per cent in line with the Victorian Government cap to help meet our own rising costs, we have worked hard to keep increases to fees and charges to a minimum wherever possible.

For those experiencing financial difficulty, our hardship policy is available to provide support with rates.

Following the public exhibition of our draft budget, we've listened to your feedback and made some changes to the final budget. Notably, we've introduced a Trust for Nature Rebate for ratepayers who have placed a Trust for Nature conservation covenant on their property.

This rebate acknowledges the long-term commitment of these landholders to protecting biodiversity on their land, which aligns with Council's commitment towards Environmental Leadership.

It is very important we note this budget has been developed during a time of significant uncertainty around costs and availability of fuel and associated products.

We are monitoring the situation closely and will continue to do so via ongoing monthly and quarterly budget reporting to Council, with any required changes to the adopted budget to be considered by Council.

Finally, we thank everyone who has participated in recent years in providing input into the development of the Council Plan 2025-29 and this year's budget development process. We are proud to serve the wonderful Surf Coast community and to deliver a budget that provides value for our ratepayers.

While the operating environment is challenging, our focus remains on helping our community and environment to thrive, now and for future generations.

Councillor Libby Stapleton
Mayor

Robyn Seymour
Chief Executive Officer

Executive Summary

The 2026–27 Budget represents Surf Coast Shire Council's first financial plan aligned to the new 2025–29 Council Plan, setting a clear direction for how resources will be managed to support community priorities over the coming four years. This budget has been prepared in an environment of continued economic pressure, requiring careful decisions to maintain essential services, deliver major projects and support community wellbeing.

Council's highest financial priority remains long-term financial sustainability. Inflation continues to drive substantial cost increases across construction, materials, labour and service delivery. These pressures are rising at a rate faster than Council's revenue growth under the Victorian Government's rate-capping framework. The scale of these cost movements is reflected in the $209 million uplift in the valuation of Council's road infrastructure in 2025–26, driven largely by higher construction and material prices rather than new infrastructure delivery.

As a result, the cost of providing services is increasing more quickly than the revenue available to fund them. This growing structural imbalance places pressure on Council's ability to maintain existing service levels within current financial settings. To manage these challenges, Council must continually balance affordability for ratepayers with the need to deliver essential services, maintain ageing infrastructure, and respond to factors such as population growth, asset renewal demands and climate-related impacts.

The 2026–27 year will also see significant progress on major capital projects, including completion of the Wurdi Baierr Aquatic and Recreation Centre — Council's largest project to date. This facility has received substantial funding from both the Victorian and Australian Governments, reducing the cost borne by the community. As construction advances, Council's cash and investment balances will reduce as planned. Consistent with prior funding strategies, up to $6 million in borrowings will be drawn in December 2026 to support completion of the project.

Beyond Wurdi Baierr, the capital works program includes a $20.1 million investment in asset renewal. Key projects include renewal of the Banyul Warri Fields Parwon Soccer Pitch and continued delivery of the Sealed Road Program, supporting the long-term condition and safety of essential community assets.

After weighing community affordability against the financial pressures affecting Council operations, Council is adopting the Fair Go Rates System cap of 2.75% for 2026–27. This increase supports the continued delivery of core services while recognising the cost-of-living pressures facing households.

Overall, the 2026–27 Budget reflects a considered and responsible financial response to challenging economic conditions. It balances the immediate needs of the community with long-term financial sustainability, ensuring Council remains well positioned to meet current and future demands.

Our Approach to Managing Budget Uncertainty

The Middle East Conflict is placing upward pressure on fuel, construction materials and supply chains. Council acknowledges the uncertainty surrounding the duration of this conflict and the pressure it places on the community, businesses, farmers and Council's operations.

This budget has been prepared using the best information available. The risks related to fuel, materials and disrupted supply chains will be closely monitored by Council for the following areas:

- Heavy and light fleet operations
- Waste contracts
- Operating contracts and services; and
- Project delivery

Monthly management reporting, including reporting to Councillors, will occur against adopted budgets. Where appropriate, the Chief Executive Officer will manage minor and reasonable adjustments to operational budgets under existing operational delegations from Council, or if required, adjustments will be made by Council through the quarterly Budget Report with budget forecast updates. Project budgets will continue to be managed via the monthly Council meeting report 'Project Budget Adjustments and Cash Reserve Transfer Table'.

Temporary Drought Relief

As a result of the ongoing financial pressure the drought is placing on farmers, along with the continued flow-on impacts to commercial/industrial businesses and employers in our community, the 2026-27 Budget will continue the temporary support measures introduced last year. Recent floods and fires have further impacted the commercial sector, reducing tourist visitation which is a primary source of revenue for many businesses especially those based on coastal townships. This support again takes the form of reduced rating differentials for 2026-27 (the percentage used to calculate how much each property category contributes to overall rates). The Farm Rate Land differential will remain at 64% (down from the original 75%) and Commercial/Industrial Rate Land will remain at 165% (down from the original 190%). The aim of continuing these reductions is to help ease financial pressure on commercial, industrial, and farming ratepayers for a further year.

Trust for Nature Covenant Rebate

Council offers a new initiative, a Trust for Nature Rebate for ratepayers who have placed a Trust for Nature conservation covenant on their property. This rebate acknowledges the long-term commitment of these landholders to protecting biodiversity on their land, which aligns with Council's commitment towards Environmental Leadership. Under the Trust for Nature Rabate, landholders receive a rebate of $20 per hectare, up to a maximum of $500 per property, commencing 1st July 2026. Eligible property owners that register new covenants will be eligible for a rebate from the following 1st July following the registration.

Financial Improvement and Sustainability

Council sets a financial efficiency target each year as part of its Ten Year Financial Plan. These targets have been in place since rate capping began in 2016, and after many years of delivering savings, finding further efficiencies has become more challenging. For the 2026–27 Budget, Council is required to achieve $331,000 in ongoing savings either through reduced expenditure or increased revenue. These savings must continue year after year, not just be one-off initiatives.

For this budget, savings will be achieved through changes in how Council's fleet vehicles are used, shifting from leased gym equipment to Council-owned equipment, and strengthening the focus on business strategy and performance to support Council's efficiency and effectiveness. Recurrent savings of $331,000 have been achieved in this budget. In addition, this budget includes the cumulative savings of the past three years of $3.67 million.

The budget also includes an additional $60,000 to support Council's renewed service review program. This program will help ensure Council's services continue to represent value for money and adapt to the changing needs and expectations of our community.

With the cost of delivering services rising faster than revenue, it's essential Council continues to operate within its means. Ongoing efficiency improvements are a vital aspect to Council's ongoing financial sustainability.

Annual Result – Cash Surplus / (Deficit) – Transfer to/(from) Future Cash Fund Reserve

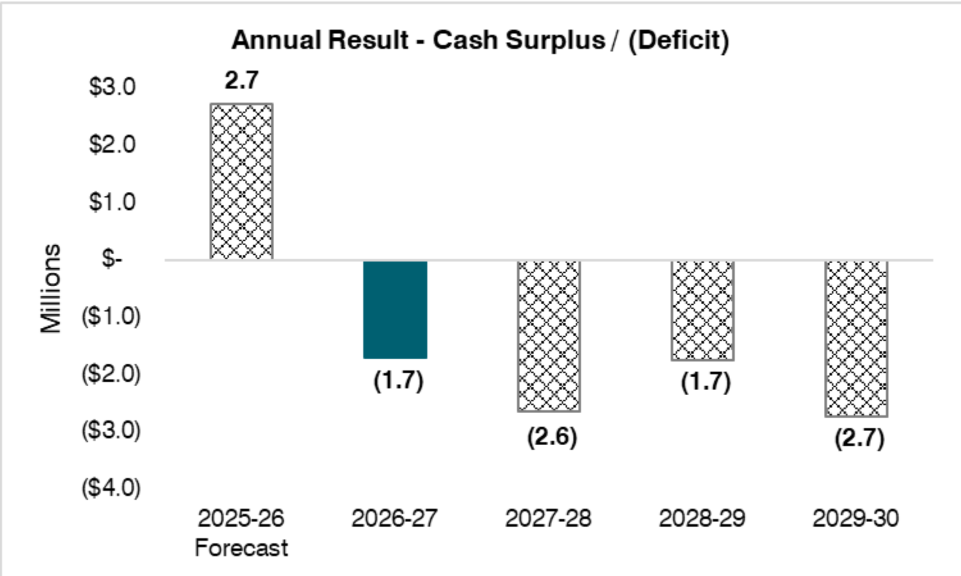
Local government annual financial reporting often includes several items that can make it difficult for readers to compare and understand Council's underlying performance year on year (i.e. variable contributions, grants and once-off project funding). Accordingly, it is useful to consider the annual result in the form of the unallocated cash surplus (or deficit) which excludes these items. Achieving an unallocated cash surplus in any given year is becoming increasingly difficult for Council under the Victorian Government's Fair Go Rates System (rate capping), as reflected in the graph below. The favourable 2025-26 forecast result was driven by the high returns of interest on investments, with high cash balances and reasonable interest rates. The declining result in the following four years was anticipated in Council's 2025-2035 Financial Plan and is largely driven by Council's increasing investment in renewing our assets. The resulting cash deficits have been carefully planned for with surpluses from prior years being preserved in the Future Cash Fund Reserve to cover these years.

The Long-Term Financial Plan (Appendix E) shows the constrained revenue, cost of operations and anticipated level of financial allocations with a particular focus on maintaining our commitment to asset renewal by growing the annual allocation by $8.8 million over the ten-year plan.

The annual asset renewal allocation is growing at a higher rate than the cash available for allocation up until the eighth year of the ten-year financial plan. The trend then reverses towards the end of the ten-year Financial Plan with the cash available for allocation growing at a higher rate than the asset renewal allocation. In the interim, the annual cash deficits will be funded through Council's Future Cash Fund Reserve, this has been a planned strategy with building up Council's Future Cash Fund Reserve explicitly for this purpose.

Other drivers of fluctuations in the annual result are due to sale of land in 2026-27 and a lower Council contribution to the Torquay Jan Juc Developer contribution plan in 2028-29 with Council's final contribution being made in 2029-30.

Council has committed to continue its business reform programs including service reviews and the pursuit of new revenue streams to maintain a financially sustainable position for Council to meet the Council Plan priorities.



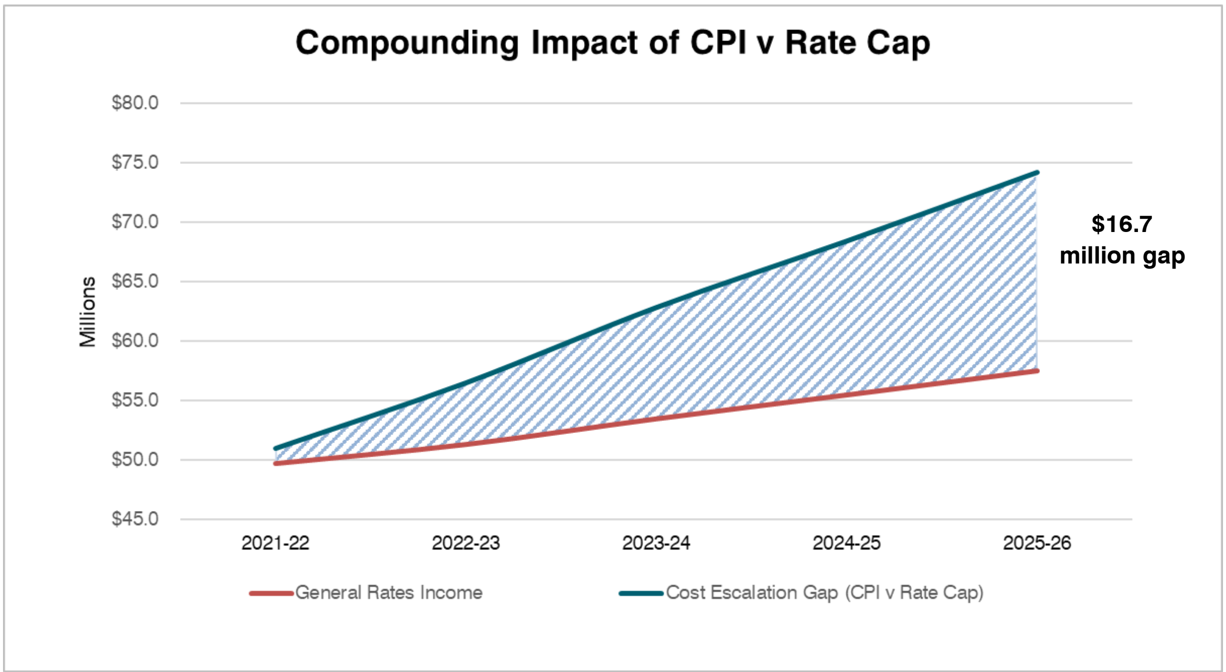
Rates and Charges

Council has proposed to implement the Victorian Fair Go Rates System capping the average rate increase at 2.75% for 2026-27. As described earlier, Council has sought to balance economic pressures experienced by the community and Council in delivering its services. The temporary support measure that reduced the Farm Rate Land to 64% (down from 75%) and Commercial/Industrial Land to 165% (down from 190%) for the 2025-26 year will be extended into 2026-27. This extension recognises the ongoing financial pressures these sectors continue to face as the drought transitions into the recovery cycle and the impacts of reduced visitation as a result of the floods and fires in the region.

The rate cap is set by the Victorian Government and applies to the total revenue generated through general rates and the municipal charge. Council's rate revenue can also increase through supplementary rates, which are new rates that are created throughout the year from the building of new properties, subdivisions or existing property development. Supplementary rates are identified separately in the Four Year and Long-Term Financial Plan as its important to understand the revenue and cost implications of population growth.

Council's main revenue source is rates. Construction and other cost increases have continued to move faster than rate revenue increases allowed under the rate cap. This constrains the revenue available to fund new projects and initiatives and puts pressure on delivery of our day-to-day services. This budget seeks to address a challenging revenue scenario by continuing to fund existing services and prioritise works and services in a responsible manner.

The following graph summarises the difference between rate revenue that has increased at the rate cap as set under the Victorian Government's Fair Go Rate system and the consumer price index (CPI) over the past four financial years. This represents a compounding funding 'gap' of $16.7 million for the 2025-26 year.



As legislated, each property across the state is subject to an independent annual valuation, and these values are used to calculate individual property rates. This revaluation occurs annually and does not result in a net gain or loss of revenue to Council, but it redistributes the rates burden according to updated property values. This means ratepayers may see rate increases that differ from the average 2.75% rate increase because of changes to their property values relative to those of other ratepayers' properties. Council has a Hardship Policy that offers relief measures including payment plan options to support ratepayers who have trouble making rate payments.

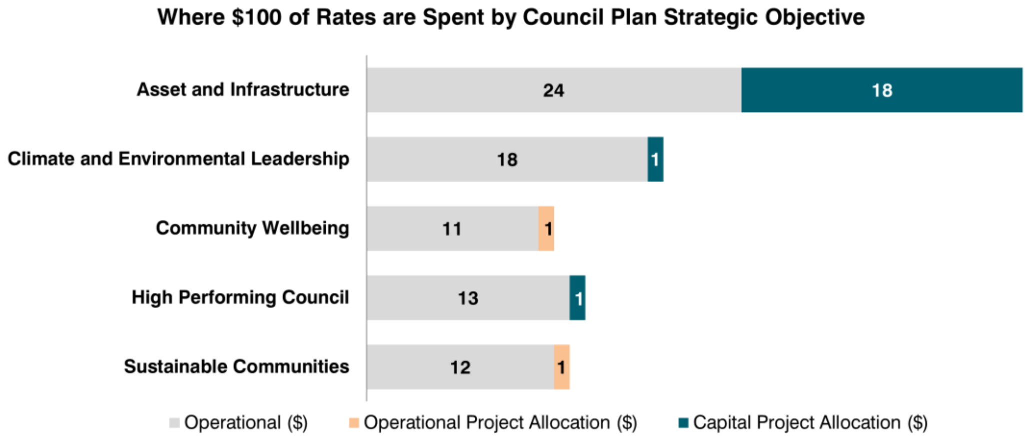
Council's waste service charge, levied as part of the annual rates notice, funds the provision of waste services, including kerbside collections, waste disposal and recyclable material processing, public litter management and the operation of Council's resource recovery centres as well as the Anglesea landfill.

The waste service charge is not subject to the rate cap, and the increase from the 2025-26 budget year has been set at 3.5% (to $533) for the urban waste service charge and 6.1% (to $519) for the rural waste service charge. These charges reflect the ongoing escalation in waste disposal and recycling costs, including continued annual increases to the Victorian Government's waste levy (see Appendix E). Another factor is the significant cost associated with the upcoming closure and rehabilitation of Council's landfill site. As a result, the waste service charge is rising above forecast

CPI. Council continues to prioritise diverting waste from landfill, which remains the most effective method of managing household and public waste.

The total income budgeted for rates and charges in 2026-27 is $71.28 million.

The below chart describes how $100 of rates are being spent. Service Delivery $78, new capital project allocations $20 and new operational project allocations $2. Details of service delivery can be found in Section 2, new capital project allocation in Section 3.9 and new operational project allocations in Section 3.10. The $100 is represented across the five Strategic Directions of the Council Plan.



Net Surplus/(Deficit) – Comprehensive Income Statement

The net surplus represents all operating revenues less expenses, including the annual consumption of Council's assets through depreciation and amortisation. Further detail is provided in Council's formal financial statements (Section 3).

Year on year movements in the net surplus/deficit are primarily influenced by:

- fluctuations in capital and operating grants primarily from other tiers of government
- the timing of developer contributions (both monetary and non-monetary), including the recognition of assets transferred to Council from developers and developer contributions
- changes in project expenditure due to the variable nature of annual capital works programs, including capital works expensed and assets written-off as assets are renewed

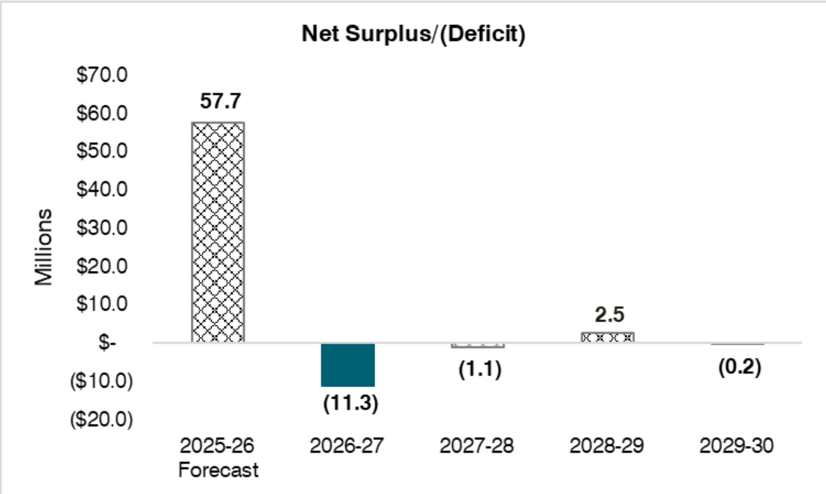
The key drivers of the annual movements in the surplus/deficit are outlined below.

- 2026–27 vs 2025–26:
  The budget net surplus decreases by $68.95 million, largely due to a $53.31 million reduction in capital grants, driven by the timing of grant recognition for the Wurdi Baierr Aquatic and Recreation Centre as construction progresses. Operating Grants decrease in 2026-27 due to 80% ($4.87 million) of the Federal Assistance Grant for 2026-27 being paid to Council in 2025-26. A further $2.81 million decrease in contributions (monetary and non-monetary) reflects the variable nature of development activity and assets transferred to Council. An increase of $2.65 million in depreciation—resulting from revaluation increments for buildings and selected infrastructure classes—also contributes to the movement.

- 2027–28 vs 2026–27:
  The budget net deficit improves by $10.17 million, mainly due to a $3.11 million increase in contributions (monetary and non-monetary), a $1.30 million reduction in expensed capital works and asset write-offs and an assumption that 100% of the Federal Assistance Grant for 2027-28 being paid to Council in 2027-28 compared to the 20% paid in 2026-27.

- 2028–29 vs 2027–28:
  The budget net surplus improves by $3.64 million, primarily due to a $2.54 million increase in contributions (monetary and non-monetary).

- 2029–30 vs 2028–29:
  The budget net surplus decreases by $2.72 million, primarily due to the remaining balance of landfill asset amortisation being recognised this year. This represents a $4.41 million increase compared to the prior year, aligned with the planned closure of the landfill in 2030. This impact is partially offset by higher non-monetary contributions $2.12 million due to the variable timing of subdivision development which includes anticipated asset transfers from Briody Drive West, Messmate Road, Stretton Estate, Moriac Hinterland, Surf View Estate and Winchelsea.

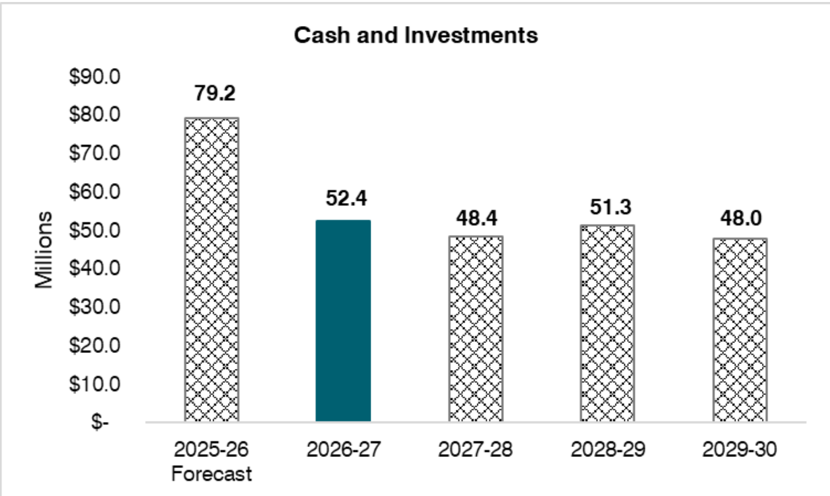


Cash and Investments

Cash balances are committed for specific purposes, including carry forward capital works that span multiple financial years, and allocations for waste management and infrastructure plans. These funds are held within designated reserves.

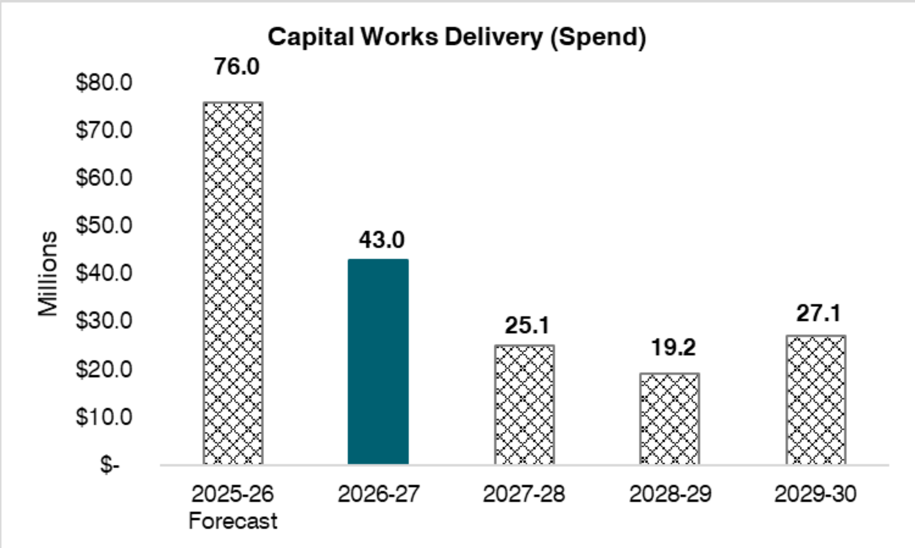
Cash and investments are projected to reduce by $26.81 million, closing the year at $52.37 million. This planned reduction reflects the funding of significant capital projects, most notably the Wurdi Baierr Aquatic and Recreation Centre.

A detailed breakdown of cash commitments, along with a reconciliation of cash held across both the forecast and budget year is provided in Section 4.4.4.



Capital Works

Council plans to spend $43.01 million on capital works in 2026-27. This reflects new capital works spend of $21.18 million and ongoing capital works from 2025-26 that will be spent in 2026-27 of $21.83 million. The project spend in 2025-26 reflects 12 months of construction of the Wurdi Baierr Aquatic and Recreation Centre. Total capital works in 2026-27 reflects the completion of Wurdi Baierr Aquatic and Recreation Centre at the end of 2026.



The capital works program has been developed based on strategic analysis such as asset renewal modelling, requirements under the Torquay Jan Juc Developer Contribution Plan and is informed by community consultation through work Council has done including the Social Infrastructure Plan. community consultation. This enables Council to assess needs and develop an understanding and justification for each project. The capital works program includes asset renewal and projects that contribute to goals in the Council Plan. The budget also continues Council's commitment to prioritise funding the renewal of its assets based on strategic funding models. It includes the continuing delivery of growth-related projects under the Torquay / Jan Juc Development Contribution Plan.

Council has an adopted Asset Plan, which was developed alongside the Council Plan and the Financial Plan as required under the *Local Government Act 2020. Council's* asset renewal funding strategy provides an overall allocation to asset renewal, rather than determining each year's funding for projects that are to be undertaken that year. This approach is based on estimating the level of asset renewal funding required over the next 10 and 20 years and applying a level of renewal allocation that fits within Council's budget and smoothly increasing the annual allocation via static increases and indexation to minimise or reduce the overall percentage of assets that rate either Poor and Very Poor according to Council's asset condition modelling. The majority of the capital works spend in years 2027-28 to 2029-30 is on renewal of Council's assets...

Having a strategic plan for asset renewal allocations over time avoids renewal requirements having to compete for funding against new priorities. This reflects Council's commitment to maintaining existing facilities and infrastructure and supports those communities that are not growing at the same rate as others in the Shire.

Capital project allocations for each year are listed in Section 3.9. Funding is allocated to projects that may be spent over multiple years, whereas the capital works delivery in the above graph relate to project spend for the listed years. The fluctuations in capital spend in future years relate to timing of the Torquay/Jan Juc DCP and waste projects, along with the delivery of the Wurdi Baierr Aquatic and Recreation Centre Project.

Further information on Council's capital works program can be found in Sections 3.5 and 4.5.

Asset Renewal Allocation

Council has undertaken modelling of its asset portfolio to consider asset usage, estimated life and condition data as well as new and decommissioned assets. The asset renewal modelling highlights the need for Council to continue to grow its budget allocation for asset renewal over the next ten years. This increasing allocation is shown in the Long-Term Financial Plan in Appendix E building up to $21.7 million in the tenth year. Asset modelling optimises asset renewal expenditure and programming based upon the long-term renewal allocation; this results in a percentage of Council assets being in Poor and Very Poor (PVP) condition that are yet to receive funding. Council has programmed and modelled the assets over a long-term period to be able to ensure, to the best of our ability, that assets are renewed within a few years of required intervention being reached. The assets are still safe to use but have a higher maintenance cost associated with them to ensure they are kept in a safe useable condition.

The renewal of these assets is prioritised to ensure they are renewed prior to failure and there is no risk to the community. In a rate-capped environment Council cannot address significant peaks in demand through corresponding increases in rate revenue. This means that funding the renewal of assets in the year that they are first due would impact Council's ability to fund other services, projects and initiatives in that year. Council's Asset Renewal Funding Strategy aims to provide a gradual increase in the annual allocation for the renewal of assets over 10 to 20 years.

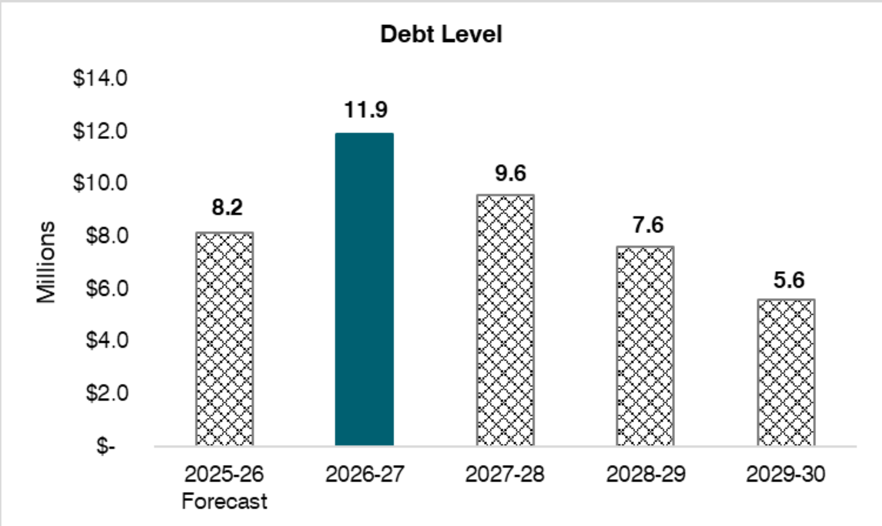
State of the Assets Report

The State of the Assets (SoA) report (see Appendix B) is a way of providing insight into how Council is managing its non-financial assets. This replaces the previously reported Asset Renewal Backlog as it provides a more holistic view of the entire asset base and its associated conditions. The SoA dashboard is developed annually as part of Council's Strategic Asset Modelling. The modelling helps optimise programming of asset renewal works by using condition, risk, and hierarchy data. Future iterations will include consideration of environment and climate change impacts. %PVP (Poor and Very Poor) are the assets that are in condition 4 or 5 (typically intervention level) that are nearing the end of their useful life but have not yet been allocated funding. Not all asset classes are modelled due to set allocations or being obsolescence based.

The 2024 National SoA report shows that nationally 8% of assets are in a poor or very poor condition. These are assets requiring intervention as they are nearing the end of their useful life. Council is tracking considerably better than the national average with 2.62% requiring intervention (i.e. safe but with increasing maintenance costs).

Debt Management

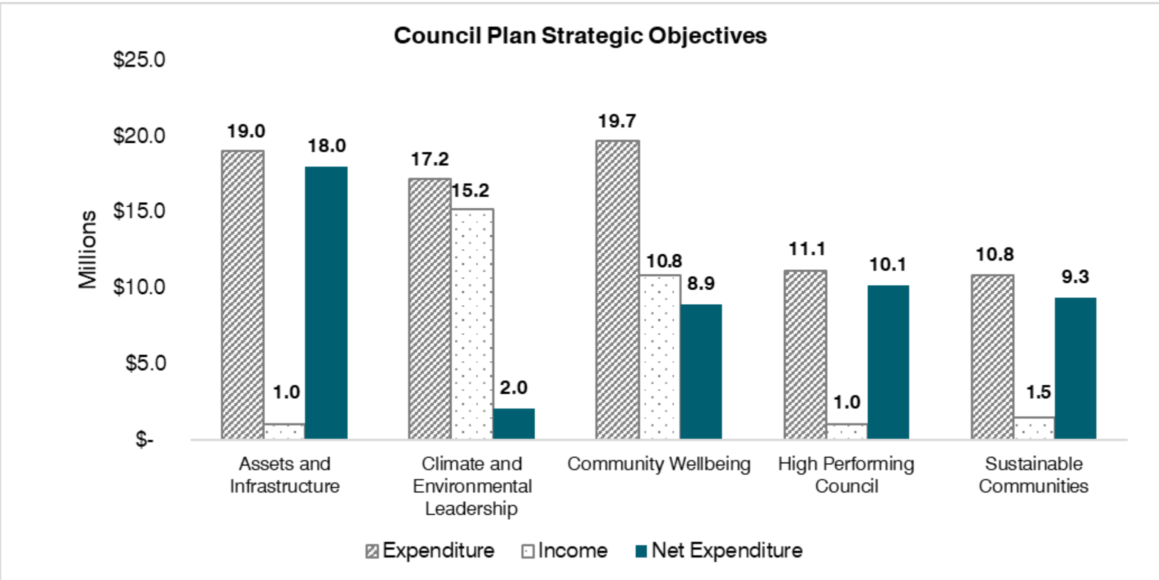
Council continues to maintain a manageable level of debt with borrowing levels well within local government prudential guidelines. New borrowings of up to $6 million for the Wurdi Baierr Aquatic and Recreation Centre are scheduled for the 2026-27 year dependant on final costs. It is appropriate to borrow funds to deliver major new facilities for the community as it spreads the capital cost across multiple years in recognition that ratepayers will benefit from the asset over a longer period.



Strategic Objectives

The following graph outlines Council's directly attributable non-capital expenditure and income for each Council Plan Strategic Objective (examples of non-direct income include rates and grants commission revenue). These are detailed further in Sections 1 and 2. Corporate overheads within Council are distributed to primary services to reflect the true cost of service delivery. Recognition of corporate overheads is recommended by the Victorian Auditor General and is increasingly used by Victorian councils.

See Section 2.7 for the reconciliation of the expenditure and income by strategic objectives.



Budget Influences

Our Financial Story

This budget is developed in the context of. Council's financial challenges which are presented in 'Our Financial Story' (or see Appendix D), a document that was updated and adopted by Council at its June 2024 Council meeting. The document is a key resource to share with the community and stakeholders that communicates the financial challenges faced by Council. The document is also available on Council's website.

Council has a responsibility to current and future communities that leads to significant demands on its finances, in particular:

- The reality of responding and adapting to the changing climate
- Costs associated with maintaining our existing assets (asset renewal) and new assets
- The expectations of a growing community, with diverse interests, compounded by a continuing growth in visitors
- The growing costs of managing Council's waste and recycling including transitioning away from the Anglesea Landfill

Whilst acknowledging that household affordability is important, the introduction of rate capping in 2016-17 has significantly constrained revenue for local government authorities with the rate cap on average being set lower than the consumer price index for Melbourne. Council must carefully consider the allocation of its financial resources in this environment and continue to pursue important efficiency reforms.

Our Financial Story includes a plan to manage these challenges, supported by the strategic levers in Council's 2025-2035 Financial Plan.

Cost Shifting from other Levels of Government

Council continues to absorb service and regulatory responsibilities that were previously funded or jointly delivered by State and Federal governments. The transfer of responsibilities and costs from other levels of government, commonly known as 'cost shifting', is well documented and remains a significant issue. While some of these costs can be passed on to ratepayers and the community, Council is frequently left with unfunded compliance, administrative and service delivery obligations. Examples of 'cost shifting' and additional taxes imposed on Council include:

- **Victorian Government waste levy** – Collected through Council's waste service charge and transferred directly to the State. Since 2019-20, the levy has increased by more than 163 per cent.
- **WorkCover premium impacts** – Significant increases in WorkCover industry rates (Victorian Government), directly raising Council's premium costs.
- **Environmental compliance duties** – Introduction of new mandatory obligations under the *Environment Protection Amendment Act 2018*, including requirements to report contamination to the EPA and manage contaminated sites.
- **Swimming pool safety regulation** – New legislation requiring Councils to undertake swimming pool audits and associated administrative duties.
- **Pet registration fee increases** – Under the *State Taxation Further Amendment Bill 2025*, the Victorian Government has doubled the State set pet registration fee effective July 2026. Council is required to pass this increase on to pet owners through the animal registration fee.
- **Immunisation levy** – Introduction of an annual State-imposed immunisation levy in the 2025 financial year.

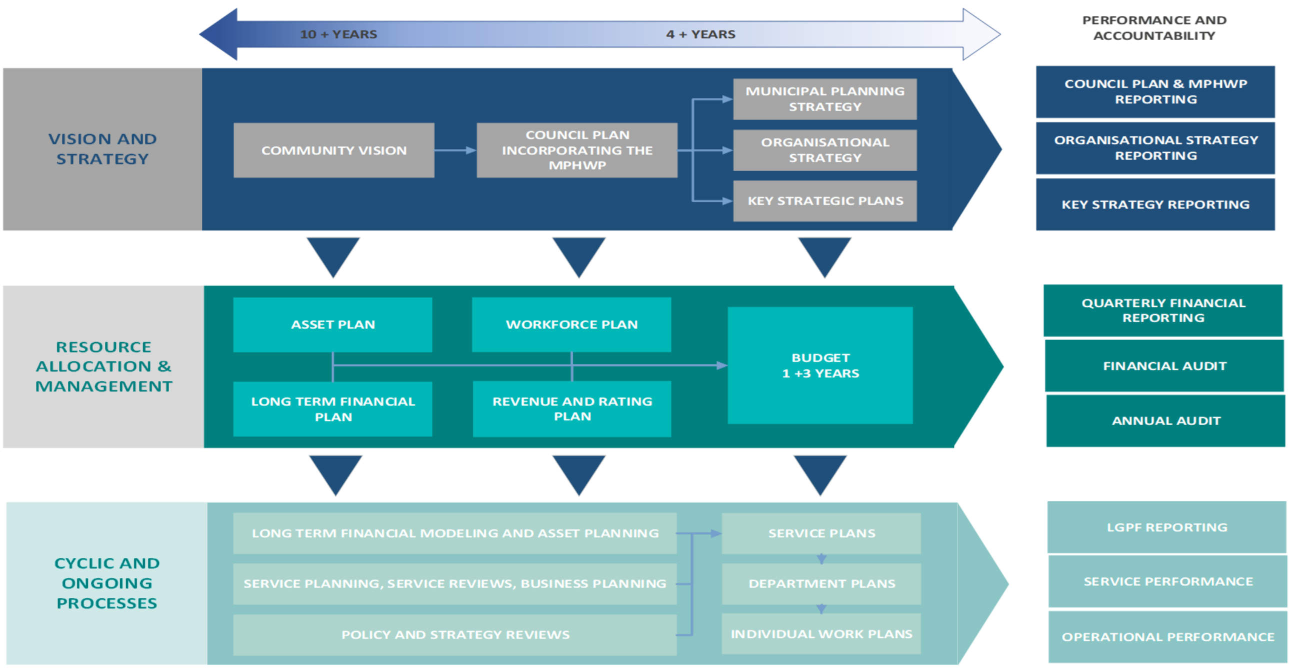
- **Maternal and child health funding gap** – State contributions have not kept pace with rising service delivery costs, leaving Council to cover the shortfall.
- **Public libraries funding erosion** – The historical 50:50 funding partnership between the Victorian Government and Councils has progressively declined, shifting a greater proportion of costs to Council.
- **School Crossing Supervisor** – The Victorian State Government's contribution towards School Crossing Supervision has not kept up with wage and operating cost increases effectively reducing their real contribution of a 50:50 cost-sharing model.

1. Link to the Integrated Strategic Planning and Reporting Framework

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

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 strategic planning and reporting framework that applies to local government in Victoria. At each stage of the integrated strategic 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.



** MPHWP is Municipal Public Health and Wellbeing Plan. 'MSS' is Municipal Strategic Statement.*

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

Key Planning Considerations

Service level planning
Councils have a legal obligation to provide some services, such as animal management, local roads, food safety and statutory planning. Council services that are not legally mandated include services such as libraries, building permits and sporting facilities. Over time, the needs and expectations of communities can change. Therefore, councils need to have robust processes for service planning and review to ensure all services continue to provide value for money and are in line with community expectations. In doing so, councils should engage with communities to determine how to prioritise resources and balance service provision against other responsibilities such as asset maintenance and capital works. Community consultation needs to be in line with Council's adopted Community Engagement Policy and Public Transparency Policy.

1.2 Our Purpose

The Surf Coast Shire Council Purpose states that Council exists to:

Help our community and environment to thrive.
The Organisation Direction was introduced to help Council position itself for the future. The direction responds to challenges and opportunities including customer expectations, contemporary workforces, pervasive technology, financial challenges, sector reforms, environmental change and social disadvantages in the community. The Organisation Direction states that the Council will be:

An innovative and flexible leader,
and a constructive partner,
that values the strengths of others;
a place where people can do their best
and be proud of their achievements.

1.3 Strategic Objectives – Council Plan

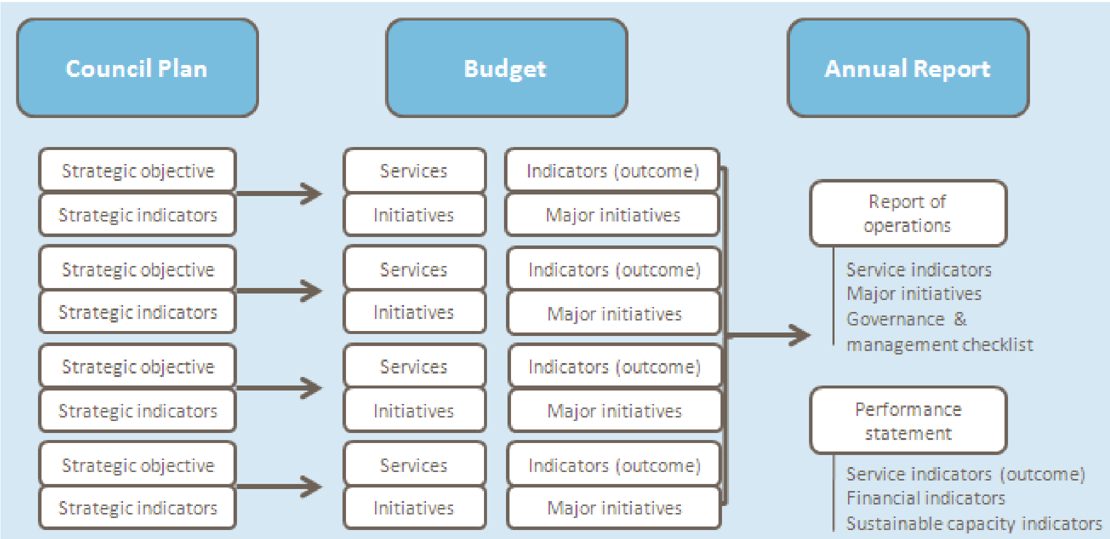
The Council Plan Strategic Objectives listed below are from the Council Plan incorporating the Health and Wellbeing Plan 2025-29.

Council Plan Strategic Direction	Council Plan Strategic Objectives
Assets and Infrastructure	• Infrastructure is fit-for-purpose and service levels provide the best balance between ongoing maintenance costs and longer-term replacement cost • We are building safe, active transport networks that connect communities • Infrastructure reflects township character whilst meeting future needs • The social value of infrastructure and facilities is understood and informs decision making • Local roads are safer for all users
Climate and Environmental Leadership	• Local natural ecosystems are thriving and biodiversity is protected • Communities are prepared ahead of emergencies, supported during them and resilient in their aftermath • Council operations and infrastructure are adapting to the impacts of extreme weather events • Council is progressively eliminating emissions from its operations and supporting community to reduce emissions • Council decisions are weighted towards long term positive environmental impacts • Circular economy principles are being applied to reduce waste
Community Wellbeing	• Increased social connection to support physical and mental wellbeing • Inclusive community that recognises and values diverse perspectives • Equitable access to services, social infrastructure and opportunities to participate in community life • Communities are empowered to meet their own needs and goals • The needs of younger and future generations inform decision making

Council Plan Strategic Direction	Council Plan Strategic Objectives
High Performing Council	• Council delivers long term community benefit • Trust in Council is built through decisions that are aligned to the Community Vision and adopted strategies; openly made, based on credible evidence; and thoroughly explained • Council is financially viable over the long term • Council revenue collection is equity based • Community cost of living impacts are considered when Council makes financial decisions
Sustainable Communities	• Planning for a diversity of housing available to support different needs and life stages, including young people and those wishing to age in place • The uniqueness and character of townships, places and significant landscapes are recognised and preserved, even where such places grow and evolve • Individual township economies and communities are sustainable • The economy across the shire supports sustainable and diverse local employment • Tourism supports local communities and delivers more consistent economic and social benefits year-round • Community liveability is increased through a reduction in car dependency

2. Services and Service Performance Indicators

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

2.1 Council Plan Strategic Direction – Assets and Infrastructure

The important role assets play in our community will be given specific recognition. Investment in assets will be equitable and evidence based. Road condition and function will be a focus whilst Council also broadens options for non-car-based travel. Maintenance levels will be calculated to achieve the best balance of cost and amenity over time. As a result, Council is committed to the following strategic objectives:

- Infrastructure is fit-for-purpose and service levels provide the best balance between ongoing maintenance costs and longer-term replacement cost
- We are building safe, active transport networks that connect communities
- Infrastructure reflects township character whilst meeting future needs
- The social value of infrastructure and facilities is understood and informs decision making
- Local roads are safer for all users

This section outlines the activities and initiatives for Council services and key strategic activities. Whilst these services are fully funded, only direct attributable revenue is included in these tables. The net costs are funded through Council's general revenue including rate revenue.

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Asset Management				
The Asset Management service provides	**Recurrent Operations**			
overarching planning for, and	Expenditure	158	(65)	(110)
management of, council's existing asset	Overheads	605	560	517
base, including the delivery of Council's	Revenue	177	171	188
renewal program. Council has a		**940**	**666**	**595**

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
substantial asset base including but not limited to 360 Buildings, 1,129 km of sealed and unsealed roads, 44 bridges and major culverts, 253 km of pathways, 350 km of stormwater pipes, 12,698 stormwater pits and 112 Water Sensitive Urban Design (WSUD) assets, 8,062 recreation, leisure and open space assets. It also includes the management of council's heavy plant, light fleet and small plant fleets. Council's fleet includes 83 items of heavy plant, 78 light fleet vehicles and 131 items of small plant. The recurrent operations expenditure varies due to plant hire recovery, which is higher in 2024-25, along with lower diesel fuel expenditure.	**Operating Projects**			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	**-**	**-**
Engineering Services				
Managing and planning for Council's Civil Infrastructure including the road network, pathway network, and stormwater networks. This is inclusive of developing plans for road safety, pathways, stormwater management and management of Council's Road reserves. Council has two approved Work Authorities for sand and gravel extraction in Gherang. The crown lease over the reserved land is held by Council. The quarries are operated by an independent contractor managed under a contract administered by Council. The movement in recurrent operations in the 2025–26 forecast is primarily due to lower expenditure in 2024-25 arising from staff vacancies and higher Gherang Gravel Pit extraction volumes. The Gherang Gravel Pit current site is approaching the end of its operational life. The operating project in the 2025-26 forecast relates to the Safe Cycling Facility to connect Torquay and Geelong Options Analysis project.	**Recurrent Operations**			
	Expenditure	(2,434)	(2,630)	(2,791)
	Overheads	(533)	(607)	(641)
	Revenue	896	646	706
		(2,071)	**(2,591)**	**(2,726)**
	Operating Projects			
	Expenditure	(22)	(14)	-
	Revenue	-	15	-
		(22)	**1**	**-**

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Operations (Roads, Open Space and Facilities Maintenance)				
Operations include maintenance of Council civil, open space, vegetation and built facilities. Civil Operations includes the maintenance and day-to-day operation of council's sealed and unsealed road network in compliance with the approved Road Management Plan and service level agreements. This includes maintenance of drains and footpaths and other civil infrastructure. This service is provided by council employees and external contracting services to assist with the completion of works. The Open Space Operations service maintains and develops Council's parks and reserves, sporting reserves, playgrounds and commercial streetscapes. It includes responding to the obligations in the Tree Risk Management Plan, as well as vegetation obligations under the Road Management Plan. This service also delivers the annual fire prevention grass slashing and fuel reduction programs, as well as electrical line clearance program in old Torquay. The Facilities Operations (Building Maintenance) service maintains over 300 Council buildings, facilities and associated infrastructure including indoor sports facilities, kindergartens, community buildings, public toilets, public halls, works depots, and the civic offices. Maintenance includes cleaning, safety inspections for compliance with regulatory requirements for public buildings. The increase in recurrent operations in 2026-27 relates to new expenditure for the Wurdi Baierr Aquatic & Recreation Centre (Stage 1 & 2) - half year operations - utilities & insurance, Improved Sports Field Turf Management and Increased Dust Suppression Program.	**Recurrent Operations**			
	Expenditure	(14,659)	(14,629)	(15,570)
	Overheads	(103)	(324)	(402)
	Revenue	90	209	131
		(14,672)	**(14,744)**	**(15,841)**
	Operating Projects			
	Expenditure	(210)	(56)	-
	Revenue	69	129	-
		(141)	**73**	**-**

Major Initiatives

1. Deliver annual asset renewal program
2. Deliver a program of works to improve critical drainage
3. Deliver a program of road and active transport projects

4. Review the Torquay-Jan Juc Development Contributions Plan to support delivery of community infrastructure
5. Deliver annual civil maintenance program
6. Deliver a program of road safety initiatives

Other Initiatives – New Recurrent Expenditure

1. Civil Operations Maintenance Growth (Road Safety Linemarking & Drainage Rectification Programs)
2. Facilities Maintenance Growth - MAC and Wurdi Baierr Stadium Seating
3. Improved Sports Fields Turf Management
4. Increased Dust Suppression Program
5. Wurdi Baierr Aquatic & Recreation Centre (Stage 1 & 2) - Half Year Operation - Utilities & Insurance

Service Performance Outcome Indicators

Domain	Indicator	Performance Measure	2024-25 Actual	2025-26 Forecast	2026-27 Budget
Environment	Roads	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and do not require renewal)	98%	98%	97%
Environment	Roads	Population density per length of road	37	37	38

Section 2.6 provides information on the calculation of Service Performance Outcome Indicators.

2.2 Council Plan Strategic Direction – Climate Environmental Leadership

Council will ensure its own operations are adapted to climate and weather events and build and renew assets with future needs in mind. It will play a leadership role within the community and continue to advocate for more upfront investment in resilient assets and mitigation actions. Areas of environmental significance will be valued and a high priority placed on preservation and conservation. As a result, Council is committed to the following strategic objectives:

- Local natural ecosystems are thriving and biodiversity is protected
- Communities are prepared ahead of emergencies, supported during them and resilient in their aftermath
- Council operations and infrastructure are adapting to the impacts of extreme weather events
- Council is progressively eliminating emissions from its operations and supporting community to reduce emissions
- Council decisions are weighted towards long term positive environmental impacts
- Circular economy principles are being applied to reduce waste

This section outlines the activities and initiatives for Council services and key strategic activities. Whilst these services are fully funded, only direct attributable revenue is included in these tables. The net costs are funded through Council's general revenue including rate revenue.

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Climate Change				
The service integrates climate change considerations across Council services, strategies, policies and processes, ensuring compliance with the Local Government Act 2020, which requires councils to respond to climate change.	**Recurrent Operations**			
	Expenditure	(517)	(479)	(528)
	Overheads	(104)	(115)	(106)
	Revenue	11	-	-
		(610)	**(594)**	**(634)**
It delivers a broad range of climate change, sustainability and environmentally sustainable design strategies, policies and initiatives in collaboration with internal teams, the community and regional partners.	**Operating Projects**			
	Expenditure	(5)	(16)	(15)
	Revenue	-	-	-
		(5)	**(16)**	**(15)**
The service also provides climate mitigation and adaptation expertise to Council, community groups, local businesses, agencies and the broader public.				
The movement in recurrent operations expenditure from the 2025-26 forecast reflects a staff vacancy. The operating project in 2024-25 and 2025-26 is in relation to the Resilient Relief Centres Assessment and Climate Risk Phase 2 - Vulnerability Assessments.				
Community Safety (Emergency Management)				
This service assists community and Council to plan for, respond to and recover from potential emergencies and their consequences. This includes coordinating arrangements for utilization of Council resources in response to emergencies and arrangements for the provision of assistance to the community during recovery from emergencies. With the increasing impacts of climate change, severe weather events are becoming more prevalent and there is an increased need for a climate resilience program. The unit prepares and maintains fire and other emergency management plans integrated with other local, regional and state plans. The unit also delivers fire prevention programs under the CFA Act and community resilience outreach programs with high-risk communities.	**Recurrent Operations**			
	Expenditure	(703)	(738)	(758)
	Overheads	(148)	(172)	(186)
	Revenue	16	4	4
		(835)	**(906)**	**(940)**
	Operating Projects			
	Expenditure	(268)	(240)	(240)
	Revenue	240	240	240
		(28)	**-**	**-**
The operating project in 2024-25 and 2025-26 is in relation to the Municipal Emergency Resourcing Program.				
Environment				
The Environment service delivers on Council's environmental protection and management commitments. The service also ensures compliance with Victorian and Commonwealth Government legislative requirements regarding the environment, including native vegetation, listed	**Recurrent Operations**			
	Expenditure	(989)	(1,029)	(1,255)
	Overheads	(171)	(148)	(170)
	Revenue	-	-	212
		(1,160)	**(1,177)**	**(1,213)**

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
species and ecological communities, pest plants and animals, and statutory planning referrals.	**Operating Projects**			
	Expenditure	(420)	(738)	(190)
	Revenue	307	364	-
This service also provides specialist advice internally to council and externally to community groups, local businesses, agencies, and members of the public. The increase in recurrent operations expenditure in 2026-27 reflects new expenditure towards Council's Emissions Reduction Strategy (previously classified as a project). The 2026-27 operating projects allocation is in relation to the Branching Out Program (Year 3 of 6) and Biodiversity Strategy (Year 1 of 2) project.		**(113)**	**(374)**	**(190)**
Waste Management and Resource Recovery				
The Waste Management and Resource Recovery service delivers on Council's waste and resource recovery commitments, including delivery of the Circular Economy Action Plan 2024-27. Priorities include avoiding waste, increasing resource recovery, maximising reuse, innovation and collaboration, systems change and advocacy.	**Recurrent Operations**			
	Expenditure	(11,926)	(12,597)	(13,149)
	Overheads	(461)	(514)	(576)
	Revenue	13,293	14,062	14,715
		906	**951**	**990**
	Operating Projects			
	Expenditure	(144)	(103)	(36)
This service includes kerbside bin collections, landfill and resource recovery centre operations, litter and illegal dumping management, waste education and engagement and circular economy transition advice and support. It provides waste and circular economy expertise to council and to community groups, local businesses, agencies, and members of the public and collaborates with other council's and regional partners. Council's kerbside collection services around 21,025 properties (19,119 urban and 1,906 rural), with up to 2.4 million bin lifts per year. This service ensures compliance with Victorian Government's Circular Economy (Waste Reduction and Recycling) Act 2021, which requires the delivery of a four-bin kerbside service. It also ensures compliance with the Environment Protections Act 2017, enabling the community to adequately manage their waste and hence reduce the risk of harm to the environment and people. The increase in recurrent operations expenditure in 2026-27 relates to new expenditure towards Waste Communications Officer Support and Waste Initiatives. 2025-26 operating projects include the Kerbside Reform project, Circular Economy Action Plan -	Revenue	33	64	-
		(111)	**(39)**	**(36)**

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Year 2 Actions program and the 2025-26 Waste Service Review.				

Major Initiatives

1. Deliver the Karaaf Stormwater Diversion project
2. Set clear targets and support the delivery of activities to maintain, restore, protect nature on public and private land across the Shire
3. Work collaboratively with local communities and partnering Council's to reduce fire risk and build capacity and resilience for emergency management
4. Deliver Year 3 of the Branching Out urban tree program
5. Deliver actions identified under the new Climate Emergency Action Plan
6. Deliver actions in the Emissions Reduction Strategy
7. Complete next stage of planning for key waste infrastructure projects
8. Deliver initiatives under the Circular Economy Action Plan

Other Initiatives – Operational Projects

1. Biodiversity Strategy (Year 1 of 2)
2. Circular Economy Action Plan - Year 2 Actions
3. Climate Resilience
4. Municipal Emergency Management Program with Colac Otway & Corangamite Shires

Other Initiatives – New Recurrent Expenditure

1. Emissions Reduction Strategy
2. Energy Resilient Relief Centres
3. Konnect App - Weed and Pest Animal Management Services Contract
4. Waste Communications Officer Support
5. Waste Initiatives

Service Performance Outcome Indicators

Domain	Indicator	Performance Measure	2024-25 Actual	2025-26 Forecast	2026-27 Budget
Environment	Waste Management	Kerbside collection waste to landfill per serviced property (amount of waste in tonnes collected from kerbside waste collection services that is sent to landfill per serviced property)	237	238	209
Cost	Waste Management	Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	$473.38	$522.49	$498.70
Environment	Energy Consumption	Water Usage Total units of metered water purchased by Council per head of population	2.4	2.6	2.6
Environment	Energy Consumption	Electricity Usage Total units of metered electricity purchased by Council per head of population	50.6	53.2	64.9
Environment	Energy Consumption	Gas Usage Total units of metered gas purchased by Council per head of population	0.040	0.038	0.024

Section 2.6 provides information on the calculation of Service Performance Outcome Indicators.

2.3 Council Plan Strategic Direction – Community Wellbeing

Council seeks to increase community participation and empowerment and will support projects being led by community where possible. Council will foster healthy active living and community connections for all age groups that improve wellbeing and are equitable and inclusive. The needs of younger and future generations will be prioritised given Council's role in planning for the future. As a result, Council is committed to the following strategic objectives:

- Increased social connection to support physical and mental wellbeing
- Inclusive community that recognises and values diverse perspectives
- Equitable access to services, social infrastructure and opportunities to participate in community life
- Communities are empowered to meet their own needs and goals
- The needs of younger and future generations inform decision making

This section outlines the activities and initiatives for Council services and key strategic activities. Whilst these services are fully funded, only direct attributable revenue is included in these tables. The net costs are funded through Council's general revenue including rate revenue.

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Children and Families				
The Children and Families service provides for the health and wellbeing of families with children from birth to preschool age. The service consists of Maternal and Child Health (MCH) services, including the Universal and Enhanced MCH programs, and sleep/settling support program. These services are funded through a Memorandum of Understanding between Surf Coast Shire Council, Municipal Association of Victoria and the Victorian State Government. Other services include parent education, playgroups, and community strengthening activities.	**Recurrent Operations**			
	Expenditure	(940)	(958)	(1,010)
	Overheads	(199)	(201)	(203)
	Revenue	511	488	528
		(628)	**(671)**	**(685)**
	Operating Projects			
	Expenditure	(24)	(71)	-
	Revenue	-	24	-
		(24)	**(47)**	**-**
The operating project in 2024-25 and 2025-26 is in relation to the Maternal and Child Health Sleep and Settling program.				
Community, Health and Wellbeing				
The Community Health and Wellbeing Service aims to support communities to be resilient and empowered through creating inclusive communities, where everyone can participate and contribute. It is responsible for implementing many Council Plan actions under the pillar of Community Wellbeing, addressing issues such as preventing violence against women, gender equity, community safety, community development, healthy eating and physical activity, and minimise the harm caused by the use of alcohol, tobacco and other drugs.	**Recurrent Operations**			
	Expenditure	(1,762)	(1,734)	(1,740)
	Overheads	(273)	(292)	(319)
	Revenue	44	49	35
		(1,991)	**(1,977)**	**(2,024)**
	Operating Projects			
	Expenditure	(119)	(25)	-
	Revenue	92	200	-
		(27)	**175**	**-**
The service aims to support people across their life span in achieving their full potential via				

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
youth development programs, aged capacity building programs, attracting local support services to the region, and supporting people to navigate disability and inclusive services relevant to their needs. Surf Coast Shire spans 3 Traditional Countries – Wadawurrung Country, and the Guiljdan and Gadubanud Country. These groups are represented by two Registered Aboriginal Parties – Wadawurrung Traditional Owners Aboriginal Corporation and Eastern Maar Aboriginal Corporation. Council is committed to building strong relationships with Traditional Owners, respecting their culture and supporting their strategic goals. This work helps Council progress on a journey towards reconciliation.				
Community Participation				
The Community Participation service provides support for community led project development and delivery, community facilities planning, development, usage, lease/ license management and maintenance, including contract management for Council's major leisure facilities (stadiums and pool). This service also supports Council's Community Asset Committees, community capacity building through volunteering, community development activities and grants. The service also supports our community to live a healthy and active lifestyle by providing high quality facilities and programming at Wurdi Baierr Stadium and the Winchelsea Health Club. Council also contributes funding to the management and provision of the regional library service. The increase in recurrent operations in 2026-27 relates to the Wurdi Baierr Aquatic & Recreation Centre (Stage 1 & 2) - Half Year Operational expenditure and revenue. The 2026-27 operating project allocation reflects expenditure towards Wurdi Baierr Aquatic & Recreation Centre (Stage 1 & 2) - Pre-Opening Costs.	**Recurrent Operations**			
	Expenditure	(2,839)	(2,884)	(3,790)
	Overheads	(438)	(494)	(477)
	Revenue	861	930	2,067
		(2,416)	**(2,448)**	**(2,200)**
	Operating Projects			
	Expenditure	(27)	-	(568)
	Revenue	43	-	-
		16	**-**	**(568)**
Community Safety				
Community safety includes services that help keep our community safe. This service responds to statutory roles and responsibilities given to local government through legislation. It encompasses emergency management, building safety, public environmental health, ranger services including domestic animal management and local law response and school crossing supervision.	**Recurrent Operations**			
	Expenditure	(3,651)	(3,635)	(3,785)
	Overheads	(1,050)	(1,052)	(1,128)
	Revenue	2,243	2,475	2,520
		(2,458)	**(2,212)**	**(2,393)**

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
The operating projects in 2024-25 and 2025-26 are in relation to the Vic Health Vaping prevention project, Fire Hydrant Audits and Maintenance and Painkalac Creek Estuary Flood Mitigation Adaption programs.	**Operating Projects**			
	Expenditure	(341)	(382)	-
	Revenue	183	260	-
		(158)	**(122)**	**-**
Early Years				
This Early Years service aims to support families and children to achieve their full potential. This is achieved through the provision of family-oriented services including kindergartens and occasional care programs. The unit also supports community led toy libraries and the provision of access to facilities and services.	**Recurrent Operations**			
	Expenditure	(4,088)	(4,806)	(5,180)
	Overheads	(1,132)	(1,284)	(1,516)
	Revenue	4,256	5,134	5,663
		(964)	**(956)**	**(1,032)**
The increase in recurrent operations in 2026-27 reflects an increase in 3-year-old kindergarten programs to 15 hours per week and increased associated State Government funding.	**Operating Projects**			
	Expenditure	(222)	(72)	-
	Revenue	157	73	-
		(65)	**1**	**-**
The operating projects in 2024-25 and 2025-26 are in relation to the Building Blocks Inclusion Equipment grants and Early Years School Readiness programs.				

Major Initiatives
1. Wurdi Baierr Aquatic and Recreation Centre Operation
2. Deliver Council's annual schedule of awareness raising events
3. Deliver a program of work to enhance Council facilities to ensure they are accessible for people with a disability
4. Improve community access to Council-owned facilities by transitioning to an integrated facility booking system

Initiatives – Operational Projects
1. Facility Bookings Software Upgrade
2. Wurdi Baierr Aquatic & Recreation Centre (Stage 1 & 2) - Pre-Opening Costs

Other Initiatives – New Recurrent Expenditure
1. International Men's Day

Service Performance Outcome Indicators

Domain	Indicator	Performance Measure	2024-25 Actual	2025-26 Forecast	2026-27 Budget
Community	Library Services	Library membership (percentage of the population that are registered library members)	30%	30%	30%
Cost	Library Services	Cost of library services (direct cost of library services per head of population)	18.00	20.55	20.76
Community	Aquatic Facilities	Utilisation of aquatic facilities (number of visits to aquatic facilities per head of population)	0.08	0.19	1.66

Responsiveness	Food Safety	Critical and major non-compliance outcome notifications (percentage of critical and major non-compliance outcome notifications that are followed up by Council)	100%	100%	100%
Community	Maternal and Child Health Services	Participation in the MCH service (percentage of children enrolled who participate in the MCH service)	73%	80%	80%
Community	Maternal and Child Health Services	Participation in the MCH service by Aboriginal children (percentage of Aboriginal children enrolled who participate in the MCH service)	92%	80%	80%

Section 2.6 provides information on the calculation of Service Performance Outcome Indicators.

2.4 Council Plan Strategic Direction – High Performing Council

Council decisions are made based on evidence and with an emphasis on long term community benefit. Council is trusted and collaborative. It manages its finances prudently and works innovatively to deliver the best value. Revenue options carefully consider people's capacity to pay. As a result, Council is committed to the following strategic objectives:

- Council delivers long term community benefit
- Trust in Council is built through decisions that are aligned to the Community Vision and adopted strategies; openly made, based on credible evidence; and thoroughly explained
- Council is financially viable over the long term
- Council revenue collection is equity based
- Community cost of living impacts are considered when Council makes financial decisions

This section outlines the activities and initiatives for Council services and key strategic activities. Whilst these services are fully funded, only direct attributable revenue is included in these tables.

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Community Engagement				
The Community Engagement service is responsible for coordinating council communications, including communications strategy, media, publications and digital communication, as well as community engagement.	**Recurrent Operations**			
	Expenditure	(2,602)	(2,538)	(2,627)
	Overheads	(569)	(580)	(633)
	Revenue	-	-	-
		(3,171)	**(3,118)**	**(3,260)**
The service also provides support to the Mayor and Councillors including speech writing and media liaison.	**Operating Projects**			
	Expenditure	-	-	-
	Revenue	-	-	-
		-	**-**	**-**
This service includes customer service. This service is responsible for coordinating council's customer services and access, including attending to customer phone, digital and face-to-face enquiries.				
The movement in recurrent operations expenditure in the 2025-26 forecast reflects a staff vacancy.				

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Compliance and Corporate Support				
The Compliance and Support service supports Council to meet its legislative obligations, as well as providing services to the community in relation to rates and payments. The service provides support for strategic planning, continuous improvement, governance, compliance, workforce, finance and program delivery, as well as executive support.	**Recurrent Operations**			
	Expenditure	(14,868)	(15,347)	(15,658)
	Overheads	6,452	7,132	7,875
	Revenue	1,212	2,200	985
		(7,204)	**(6,015)**	**(6,797)**
	Operating Projects			
	Expenditure	(507)	(155)	(85)
	Revenue	295	44	-
		(212)	**(111)**	**(85)**
The increase in recurrent operations in 2026-27 relates to new expenditure towards Digital Transformation, Information Technology Support and Council's Service Review Program. Recurrent revenue is higher in the 2025-26 forecast due to the once off Primary Producer Support grant.				
The 2025-26 forecast operating projects allocation is in relation to Cloud Based Systems Review and Sale of 325 Mousley Drive Winchelsea projects, which will be completed in 206-27. The 2026-27 operating projects allocation reflects expenditure towards Workplace Health and Safety Manual Handling Prevention and Service Review Implementation of Outcomes (Fees & Charges) programs.				

Major Initiatives

1. Implement a rolling program of service reviews to enhance efficiencies and optimise the delivery of services for the community
2. Implement a Business Improvement Program to support efficiency and effectiveness

Initiatives – Operational Projects

1. Workplace Health and Safety Manual Handling Prevention Program

Other Initiatives – New Recurrent Expenditure

1. Civic Centre Flags
2. Digital Transformation
3. GIS Aerial Imagery
4. IT Support Officer
5. Microsoft Licence Agreement
6. Process Manager Software Licence
7. Service Review Program

Service Performance Outcome Indicators

Domain	Indicator	Performance Measure	2024-25 Actual	2025-26 Forecast	2026-27 Budget
Governance	Community Engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in council decisions.	54	56	58
Governance	Strategic Planning	Permanent staff turnover (number of permanent staff resignations and terminations as a percentage of average number of permanent staff)	11.4%	12%	12%
Governance	Financial Decisions	Capital works planning (actual capital works expenditure as a percentage of budgeted capital works expenditure for the financial year)	92%	144%	95%
Governance	Financial Decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year)	6.2%	6.3%	6.2%
Governance	Transparency	Councillor attendance at councillor briefings The percentage of attendance at Councillor briefings by Councillors.	72%	73%	80%

Section 2.6 provides information on the calculation of Service Performance Outcome Indicators.

2.5 Council Plan Strategic Direction – Sustainable Communities

The qualities that make a place liveable, sustainable and functional will be understood and enhanced. Community members will be central to this work and in the specific growth areas of the shire, Place Plans will guide design and development to build communities that are vibrant, welcoming, sustainable and less car dependent. Tourism will be an important element but not at the expense of local amenity or environmental values. As a result, Council is committed to the following strategic objectives:

- Planning for a diversity of housing available to support different needs and life stages, including young people and those wishing to age in place
- The uniqueness and character of townships, places and significant landscapes are recognised and preserved, even where such places grow and evolve
- Individual township economies and communities are sustainable
- The economy across the shire supports sustainable and diverse local employment
- Tourism supports local communities and delivers more consistent economic and social benefits year-round
- Community liveability is increased through a reduction in car dependency

This section outlines the activities and initiatives for Council services and key strategic activities. Whilst these services are fully funded, only direct attributable revenue is included in these tables. The net costs are funded through Council's general revenue including rate revenue.

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Arts and Creative Economy				
The Arts and Creative Economy service provides a varied program of arts and cultural activities, grant programs and arts facilities for the benefit of community well-being, connection, participation, professional development and pride, alongside professional and sector development. The service also delivers the nationally significant Australian National Surfing Museum (Torquay) and Great Ocean Road Heritage Centre (Lorne). It aims to increase recognition across the Surf Coast region of the contribution made by the arts and creative industries to our places' prosperity and communicate surfing stories of national significance. As a nationally recognised regional creative hotspot with many emerging and niche creative businesses, arts and creative industry provides professional development opportunities in marketing and promotions, program development, and grant-writing to support our many creatives and our council objectives. The 2026-27 operating projects allocation reflects expenditure towards the Annual Public Art Restoration Program and Anglesea Art Space.	**Recurrent Operations**			
	Expenditure	(714)	(780)	(815)
	Overheads	(145)	(164)	(169)
	Revenue	123	137	142
		(736)	**(807)**	**(842)**
	Operating Projects			
	Expenditure	(73)	(53)	(63)
	Revenue	16	12	15
		(57)	**(41)**	**(48)**
Economic Development				
The Economic Development service provides support for businesses to start up, adapt and thrive, particularly niche and emerging industries with a focus on innovation and those which share a strong value set based around social, ethical, corporate, and environmental responsibility. The service delivers projects and services that develop skills and create job opportunities locally. The service also seeks to connect businesses, share knowledge, support business growth, and provide up to date information and data to assist in business sustainability. The 2026-27 operating project allocation is in relation to Torquay Town Centre & Baines Crescent Precinct Facilitation.	**Recurrent Operations**			
	Expenditure	(694)	(730)	(759)
	Overheads	(135)	(154)	(179)
	Revenue	4	5	5
		(825)	**(879)**	**(933)**
	Operating Projects			
	Expenditure	-	(139)	(170)
	Revenue	-	49	-
		-	**(90)**	**(170)**
Integrated Planning				
The Integrated planning service provides strategic planning advice and project delivery for land use planning, housing, social infrastructure and open space. A key part of the service is working with key stakeholders to take a strategic and integrated approach to plan for places that people will love.	**Recurrent Operations**			
	Expenditure	(1,724)	(1,756)	(1,825)
	Overheads	(342)	(375)	(410)
	Revenue	-	-	-
		(2,066)	**(2,131)**	**(2,235)**

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
This service includes strategic land use planning which establishes the policy and frameworks for the use of land across the Shire to ensure orderly development into future. The service also includes social infrastructure and open space planning to ensure that local communities remain and become vibrant and connected. By working collaboratively across all levels of government, funding is secured for existing and future recreation and social infrastructure facilities, green spaces, and social and affordable housing. The 2026-27 operating project allocation is in relation to Integrated Transport Officer (Year 1 of 3), Winchelsea Structure Plan and Infrastructure Contributions Lead projects.	**Operating Projects**			
	Expenditure	(324)	(396)	(292)
	Revenue	8	-	-
		(316)	**(396)**	**(292)**
Planning and Compliance				
The Planning and Compliance service is responsible for administering and enforcing the Surf Coast Planning Scheme. This includes assessment of planning permit applications for use and developments within the Shire, providing advice to the community and representation of the council at the Victorian Civil and Administrative Tribunal (VCAT) where necessary. This service includes investigation of matters which may breach the Planning Scheme or planning permits, and works with the community to achieve voluntary compliance, or if necessary, takes enforcement action through VCAT or the Magistrates Court. The movement in recurrent operations expenditure from the 2025-26 forecast reflects lower expenditure due to staff vacancies and secondments.	**Recurrent Operations**			
	Expenditure	(2,676)	(2,758)	(3,013)
	Overheads	(911)	(913)	(953)
	Revenue	799	792	841
		(2,788)	**(2,879)**	**(3,125)**
	Operating Projects			
	Expenditure	-	(5)	-
	Revenue	-	-	-
		-	**(5)**	**-**
Tourism				
The Tourism service includes prioritising tourism outcomes that deliver increased length of stay and authentic experiences over mass visitation, destination marketing and event facilitation. It also supports events that help create a sense of place, inspiration, fun, pride, vibrancy and community connectedness in our townships. The curation and promotion of a calendar of events that balances the needs of community, showcases the Surf Coast and maximises the benefits to the broader region is a key focus. The Tourism service supports four visitor centres and works closely with Great Ocean	**Recurrent Operations**			
	Expenditure	(1,754)	(1,771)	(1,804)
	Overheads	(314)	(302)	(326)
	Revenue	453	457	459
		(1,615)	**(1,616)**	**(1,671)**
	Operating Projects			
	Expenditure	(101)	(54)	(27)
	Revenue	3	2	-
		(98)	**(52)**	**(27)**

Description of Services Provided	Classification	2024-25 Actual $'000	2025-26 Forecast $'000	2026-27 Budget $'000
Road Regional Tourism on marketing campaigns and visitor servicing. The increase in recurrent operations expenditure in 2026-27 relates to new expenditure towards Christmas Decorations & Activations. The 2026-27 operating project allocation is in relation to the Cadel Evans Great Ocean Road Race.				

Major Initiatives

1. Implement the Messmate Road Planning approval based on the State Government Planning Scheme Amendment
2. Progress the development of the Winchelsea Structure Plan, Integrated Water Management Plan and Implementation Plan
3. Deliver a program of coordinated projects to revitalise the Torquay Town Centre and Baines Crescent precincts, including completion of Market Sounding for both precincts
4. Deliver a program to support arts and creative industries across the community
5. Facilitate a year-round calendar of major events
6. Deliver an integrated approach to transport planning

Initiatives – Operational Projects

1. Anglesea Art Space
2. Integrated Transport Officer (Year 1 of 3)
3. Major Event Support - Cadel Evans Great Ocean Road Race
4. Messmate Road Growth Area Peer Review and Panel
5. Torquay Town Centre & Baines Cres Precinct Facilitation
6. Winchelsea Structure Plan

Other Initiatives – New Recurrent Expenditure

1. Christmas Decorations & Activations

Service Performance Indicators

Domain	Indicator	Performance Measure	2024-25 Actual	2025-26 Forecast	2026-27 Budget
Responsiveness	Statutory Planning	Planning applications decided within the relevant required time (percentage of planning application decisions made within the relevant required time)	74.8%	75%	75%

Section 2.6 provides information on the calculation of Service Performance Outcome Indicators.

2.6 Strategic Performance Outcome Indicators

The service performance indicators detailed on the following pages will be reported on in the Performance Statement which is prepared at the end of the year as required by Section 98 of the *Local Government Act 2020* and included in the 2025-26 Annual Report. The prescribed performance indicators contained in the Performance Statement are audited each year by the Victorian Auditor General who issues an audit opinion on the Performance Statement. The major initiatives detailed in the preceding pages will be reported in the Annual Report in the form of a statement of progress in the Report of Operations.

Domain	Indicator	Performance Measure	Computation
Governance	Community Engagement	Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)	Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement
Governance	Financial decisions	Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year)	[Sum of unpaid rates and charges and unpaid interest on rates and charges for all financial years / Sum of all rates and charges for the financial year] x100
Governance	Financial Decisions	Capital works planning (actual capital works expenditure as a percentage of budgeted capital works expenditure for the financial year)	Actual capital works expenditure as a percentage of budgeted capital works expenditure for the financial year
Governance	Transparency	Councillor attendance at councillor briefings The percentage of attendance at Councillor briefings by Councillors.	The percentage of attendance at Councillor briefings by Councillors.
Community	Library Services	Library membership (Percentage of the population that are registered library members)	[Number of registered library members / Population] x100
Community	Maternal and child health services	Participation in the MCH service (Percentage of children enrolled who participate in the MCH service)	[Number of children who attend the MCH service at least once (in the financial year) / Number of children enrolled in the MCH service] x100
Community	Maternal and child health services	Participation in the MCH service by Aboriginal children (Percentage of Aboriginal children enrolled who participate in the MCH service)	[Number of Aboriginal children who attend the MCH service at least once (in the financial year) / Number of Aboriginal children enrolled in the MCH service] x100
Community	Aquatic Facilities	Utilisation of aquatic facilities (Number of visits to aquatic facilities per head of municipal population)	Number of visits to aquatic facilities / Municipal population
Environment	Roads	Sealed local roads below the intervention level (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)	[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100

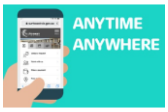
Domain	Indicator	Performance Measure	Computation
Environment	Waste Management	Kerbside collection waste to landfill per serviced property (amount of waste collected from kerbside waste collection services that is sent to landfill per serviced property)	Amount of waste in tonnes (t) collected from kerbside waste collection services that is sent to landfill / Number of serviced properties
Environment	Energy Consumption	Water Usage Total units of metered water purchased by Council per head of population	Total units of metered water purchased by Council per head of population
Environment	Energy Consumption	Electricity Usage Total units of metered electricity purchased by Council per head of population	Total units of metered electricity purchased by Council per head of population
Environment	Energy Consumption	Gas Usage Total units of metered gas purchased by Council per head of population	Total units of metered gas purchased by Council per head of population
Responsiveness	Food Safety	Critical and major non-compliance outcome notifications. (Percentage of critical and major non-compliance outcome notifications that are followed up by Council)	[Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises] x100
Responsiveness	Statutory planning	Planning applications decided within the relevant required time (percentage of regular and VicSmart planning application decisions made within the relevant required time)	[Number of planning application decisions made within 60 days for regular permits and 10 days for VicSmart permits / Number of planning application decisions made] x100
Cost	Library services	Cost of library services (direct cost of library services per head of population)	Direct cost of library services / Population
Cost	Waste management	Cost of kerbside waste collection services (direct cost of kerbside waste collection services per serviced property)	Direct cost of kerbside waste collection services / Number of serviced properties

2.7 Reconciliation with Budgeted Operating Result

	2026-27 Budget		
	Surplus / (Deficit) $'000	Expenditure $'000	Revenue $'000
Council Plan Strategic Direction			
Assets and Infrastructure	(17,972)	18,996	1,025
Climate and Environmental Leadership	(2,038)	17,209	15,171
Community Wellbeing	(8,904)	19,717	10,813
High Performing Council	(10,141)	11,126	985
Sustainable Communities	(9,342)	10,804	1,461
	(48,397)	**77,852**	**29,455**
Non-Attributable Items			
Asset Write Offs	(3,203)	3,203	-
Amortisation - Intangible Assets	(2,718)	2,718	-
Amortisation - Right of Use Assets	(474)	474	-
Bad & Doubtful Debts	(108)	108	-
Borrowing Costs	(320)	320	-
Carry Forward Adjustment Operating Program	(2,341)	2,341	-
Depreciation	(23,770)	23,770	-
Expensed Capital Works	(1,417)	1,417	-
Granted Assets	4,506	-	4,506
Federal Assistance Grant	1,217	-	1,217
Net Gain (Loss) on Disposal of Property, Plant & Equipment	1,269	-	1,269
Volunteer Employees	-	583	583
Other Income	1,577	-	1,577
Non-Attributable Items	**(25,784)**	**34,935**	**9,152**
Surplus/(Deficit) before Funding Sources	**(74,181)**		
Funding Sources			
Rates Revenue & Municipal Charges	59,752		
Capital Works Program Grants	1,997		
Developer Contributions - Monetary	1,167		
Total Funding Sources	**62,915**		
Operating Surplus/(Deficit) for the Year	**(11,265)**		

2.8 Service Statistics 2026-27

Service Statistics



Customer Experience	
Total calls taken	60,000
Rates queries responded to	8,500
Freedom of Information requests	35
Total customer requests	48,000

Early Years	
Number of kindergartens	6
Children enrolled in Council kindergartens	598
Children enrolled in Occasional Care	103

Child & Family Health	
Infants enrolled in Maternal & Child Health service (births)	362

Community Health and Development	
Community groups supported via small grants	57
Volunteers supported	215
Volunteer hours provided	14,175
Economic value of volunteers	$ 583,427

Environmental Health	
Food premises inspections	600
Registered food businesses	450
Food sampling analyses	100
Immunisation vaccinations	1,850

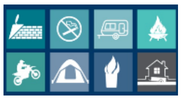
Library Services	
Library visits	95,000
Library loans	175,000
Library collection items	30,000
Library memberships	12,000

Winchelsea Pool	
Attendance numbers	8,000

Event Grants Program	
Number of tourism events supported	14
Total contribution to tourism events	$ 71,500
Community events supported	15
Total contribution to community events	$ 16,500
Number of sponsorship events	4
Total contribution to sponsorship events	$ 115,000

Australian National Surfing Museum	
Visitation numbers	16,500

Community Facilities	
Recreation reserves maintained	13
Halls maintained	12
Playgrounds maintained	58



Local Laws	
Dog registrations	5,769
Cat registrations	763
Animal infringements	30
Parking infringements	5,000
After hours calls received	215

Statutory Planning	
Applications received and dealt with	600
Complaints received and dealt with	10

Building	
Swimming pool certificate of compliance received	450
Property information requests provided	1,200
Building notices Issued	90
Building permits lodged	1,300
Swimming pools registered	100

Road Services	
Length of roads - sealed (km's)	616
Length of roads - unsealed (km's)	470
Gravel roads graded (km's)	1,534
Footpaths maintained (m2)	1,500
Potholes repaired (no.)	740
Road resealed (km's)	23
Road resheets (km's)	9
Street lights maintained	4,142

Waste Management	
Fortnightly waste collections services (urban)	19,526
Fortnightly waste collections services (rural)	1,941
Avg fortnighly household waste generation (kg)	9
Garbage collected kerbside (tonnes)	5,150
Garbage collected transfer (tonnes)	3,755
Garbage collected sweeper (tonnes)	129,996
Recyclables collected (tonnes)	2,800
Glass collected (tonnes)	1,275
Food and organics collected (tonnes)	7,900

Note: Unless indicated otherwise, figures are annual.

3. Financial Statements

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

This section includes 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

3.1 Comprehensive Income Statement

For the four years ending 30 June 2030

	NOTES	2025-26 Forecast $'000	2026-27 Budget $'000	2027-28 $'000	2028-29 Projections $'000	2029-30 $'000
Income / Revenue						
Rates and Charges	4.1.1	67,793	71,276	73,609	76,137	78,712
Statutory Fees and Fines	4.1.2	2,176	2,153	2,205	2,261	2,317
User Charges	4.1.3	6,989	8,206	10,007	11,196	11,581
Grants - Operating	4.1.4	15,397	7,636	12,432	12,736	13,049
Grants - Capital	4.1.4	55,305	1,997	2,102	2,102	2,102
Contributions - Monetary	4.1.5	4,048	2,320	3,341	3,504	3,969
Contributions - Non-Monetary	4.1.6	5,582	4,506	6,591	8,971	11,086
Net Gain/(Loss) on Disposal of Property Infrastructure, Plant and Equipment	4.1.7	474	1,269	713	427	399
Other Income	4.1.8	3,801	2,160	1,973	2,008	1,873
Total Income / Revenue		**161,565**	**101,522**	**112,973**	**119,342**	**125,089**
Expenses						
Employee Costs	4.1.9	42,448	45,246	46,074	47,181	48,141
Materials and Services	4.1.10	32,993	35,924	36,702	37,895	38,928
Depreciation	4.1.11	21,117	23,770	24,506	25,530	26,638
Amortisation - Intangible Assets	4.1.12	2,639	2,718	2,800	2,884	7,293
Depreciation - Right of Use Assets	4.1.13	402	474	484	493	503
Allowance for Impairment Losses	4.1.14	108	108	108	111	113
Borrowing Costs	4.1.15	188	320	448	400	358
Finance Costs Leases	4.1.16	425	371	415	421	437
Other Expenses	4.1.17	3,562	3,855	2,530	1,883	2,847
Total Expenses		**103,883**	**112,788**	**114,067**	**116,798**	**125,259**
Surplus/(Deficit) for the Year		**57,682**	**(11,265)**	**(1,094)**	**2,545**	**(170)**
Other Comprehensive Income						
Items that will not be reclassified to surplus or deficit in future periods						
Net Asset Revaluation Gain	4.1.18	209,700	16,272	23,742	75,444	17,342
Total Comprehensive Result		**267,382**	**5,007**	**22,649**	**77,989**	**17,172**

3.2 Balance Sheet

For the four years ending 30 June 2030

	NOTES	2025-26 Forecast $'000	2026-27 Budget $'000	2027-28 $'000	2028-29 Projections $'000	2029-30 $'000
Assets						
Current Assets						
Cash and Cash Equivalents		3,654	3,366	3,383	3,283	2,970
Trade and Other Receivables		8,450	8,627	8,823	9,026	9,236
Other Financial Assets		75,520	49,000	45,000	48,000	45,000
Prepayments		580	580	580	580	580
Other Assets		610	610	610	610	610
Total Current Assets	4.2.1	**88,814**	**62,183**	**58,396**	**61,499**	**58,396**
Non-Current Assets						
Trade and Other Receivables		42	31	21	10	-
Property, Infrastructure Plant & Equipment		1,541,270	1,575,862	1,603,439	1,679,518	1,705,382
Investments in Associates and Joint Ventures		372	372	372	372	372
Right of Use Assets		1,424	1,720	1,881	1,708	1,624
Intangible Assets		15,695	12,977	10,177	7,293	-
Total Non-Current Assets	4.2.2	**1,558,804**	**1,590,962**	**1,615,891**	**1,688,901**	**1,707,379**
Total Assets		**1,647,618**	**1,653,146**	**1,674,287**	**1,750,401**	**1,765,775**
Liabilities						
Current Liabilities						
Trade and Other Payables		11,429	8,100	8,556	8,638	8,721
Contract and Other Liabilities		-	-	-	-	-
Trust Funds and Deposits		3,166	3,166	3,166	3,166	3,166
Provisions	4.2.3	8,477	8,378	8,629	8,887	14,060
Interest Bearing Liabilities	4.2.4	2,260	2,330	1,984	1,991	132
Lease Liabilities		243	530	314	575	575
Total Current Liabilities	4.2.5	**25,574**	**22,504**	**22,650**	**23,257**	**26,653**
Non-Current Liabilities						
Provisions	4.2.3	16,351	16,351	16,351	16,351	11,445
Lease Liabilities		1,226	1,148	1,478	988	833
Interest Bearing Liabilities	4.2.4	5,902	9,572	7,588	5,596	5,465
Total Non-Current Liabilities	4.2.6	**23,480**	**27,072**	**25,418**	**22,936**	**17,742**
Total Liabilities		**49,054**	**49,575**	**48,068**	**46,193**	**44,395**
Net Assets		**1,598,564**	**1,603,570**	**1,626,219**	**1,704,208**	**1,721,380**
Equity						
Accumulated Surplus		992,865	1,006,598	1,009,678	1,009,512	1,012,845
Asset Revaluation Reserve		526,389	542,661	566,403	641,847	659,189
Other Reserves		79,310	54,312	50,139	52,848	49,346
Total Equity		**1,598,564**	**1,603,570**	**1,626,219**	**1,704,208**	**1,721,380**

3.3 Statement of Changes in Equity

For the four years ending 30 June 2030

	NOTES	Total $'000	Accumulated Surplus $'000	Revaluation Reserve $'000	Other Reserves $'000
2025-26 Forecast Actual					
Balance at Beginning of the Financial Year		1,331,181	909,039	316,689	105,454
Surplus/(Deficit) for the Year		57,682	57,682	-	-
Net Asset Revaluation Gain		209,700	-	209,700	-
Transfers to Other Reserves		-	(54,612)	-	54,612
Transfers from Other Reserves		-	80,756	-	(80,756)
Balance at End of the Financial Year		**1,598,564**	**992,865**	**526,389**	**79,310**
2026-27 Budget					
Balance at Beginning of the Financial Year		1,598,564	992,865	526,389	79,310
Surplus/(Deficit) for the Year		(11,265)	(11,265)	-	-
Net Asset Revaluation Gain		16,272	-	16,272	-
Transfers to Other Reserves	4.3.2	-	(27,537)	-	27,537
Transfers from Other Reserves	4.3.2	-	52,535	-	(52,535)
Balance at End of the Financial Year	4.3.1	**1,603,570**	**1,006,598**	**542,661**	**54,312**
2027-28 Projection					
Balance at Beginning of the Financial Year		1,603,570	1,006,598	542,661	54,312
Surplus/(Deficit) for the Year		(1,094)	(1,094)	-	-
Net Asset Revaluation Gain		23,742	-	23,742	-
Transfers to Other Reserves		-	(18,376)	-	18,376
Transfers from Other Reserves		-	22,549	-	(22,549)
Balance at End of the Financial Year		**1,626,219**	**1,009,678**	**566,403**	**50,139**
2028-29 Projection					
Balance at Beginning of the Financial Year		1,626,219	1,009,678	566,403	50,139
Surplus/(Deficit) for the Year		2,545	2,545	-	-
Net Asset Revaluation Gain		75,444	-	75,444	-
Transfers to Other Reserves		-	(19,232)	-	19,232
Transfers from Other Reserves		-	16,522	-	(16,522)
Balance at End of the Financial Year		**1,704,208**	**1,009,512**	**641,847**	**52,848**
2029-30 Projection					
Balance at Beginning of the Financial Year		1,704,208	1,009,512	641,847	52,848
Surplus/(Deficit) for the Year		(170)	(170)	-	-
Net Asset Revaluation Gain		17,342	-	17,342	-
Transfers to Other Reserves		-	(21,279)	-	21,279
Transfers from Other Reserves		-	24,782	-	(24,782)
Balance at End of the Financial Year		**1,721,380**	**1,012,845**	**659,189**	**49,346**

3.4 Statement of Cash Flows

For the four years ending 30 June 2030

	NOTES	2025-26 Forecast $'000	2026-27 Budget $'000	2027-28 Projections $'000	2028-29 Projections $'000	2029-30 Projections $'000
Cash Flow from Operating Activities						
Rates and Charges		67,610	71,102	73,416	75,937	78,506
Statutory Fees and Fines		2,176	2,153	2,205	2,261	2,317
User Charges		7,236	8,488	10,352	11,583	11,981
Grants - Operating		15,940	7,905	12,870	13,185	13,509
Grants - Capital		25,518	1,997	2,102	2,102	2,102
Contributions - Monetary		4,048	2,320	3,341	3,504	3,969
Interest Received		3,718	1,577	1,375	1,395	1,245
Net GST Refund/(Payment)		10,031	7,243	5,170	4,725	5,577
Employee Costs		(41,153)	(46,031)	(44,803)	(46,263)	(47,200)
Materials and Services		(47,533)	(46,186)	(43,344)	(44,162)	(46,100)
Net Cash Provided from Operating Activities	4.4.1	**47,592**	**10,567**	**22,685**	**24,267**	**25,907**
Cash Flows from Investing Activities						
Proceeds from Sale of Property, Plant & Equipment		624	1,732	787	488	567
Payments for Property, Plant, Equipment & Infrastructure Assets		(74,219)	(41,594)	(23,732)	(18,499)	(26,425)
Cash Flows from Investments		29,480	26,520	4,000	(3,000)	3,000
Net Cash Used in Investing Activities	4.4.2	**(44,114)**	**(13,342)**	**(18,944)**	**(21,011)**	**(22,858)**
Cash Flows from Financing Activities						
Finance Costs		(189)	(322)	(449)	(401)	(359)
Repayment of Lease Liabilities		(356)	(561)	(530)	(550)	(575)
Interest Paid - Lease Liabilities		(425)	(371)	(415)	(421)	(437)
Proceeds from Borrowings		-	6,000	-	-	-
Repayment of Borrowings		(2,195)	(2,260)	(2,330)	(1,984)	(1,991)
Net Cash Provided from Financing Activities	4.4.3	**(3,165)**	**2,487**	**(3,724)**	**(3,356)**	**(3,362)**
Net Increase/(Decrease) in Cash & Cash Equivalents Held		**313**	**(288)**	**17**	**(100)**	**(313)**
Cash & Cash Equivalents at the Beginning of the Period		3,341	3,654	3,366	3,383	3,283
Cash & Cash Equivalents at the End of the Period		**3,654**	**3,366**	**3,383**	**3,283**	**2,970**
Investments (Current and Non-Current Financial Assets)		75,520	49,000	45,000	48,000	45,000
Total Cash & Investments at the End of the Period	4.4.4	**79,174**	**52,366**	**48,383**	**51,283**	**47,970**

3.5 Statement of Capital Works

For the four years ending 30 June 2030

	NOTES	2025-26 Forecast $'000	2026-27 Budget $'000	2027-28 Projections $'000	2028-29 Projections $'000	2029-30 Projections $'000
Property						
Land		1	-	1,050		
Buildings		43,467	17,222	4,225	2,047	9,593
Total Property		**43,468**	**17,222**	**5,275**	**2,047**	**9,593**
Plant and Equipment						
Plant, Machinery & Equipment		1,978	2,333	2,271	1,446	1,717
Fixtures, Fitting & Furniture		-	10	-	-	-
Computers & Telecomms		978	1,004	2,326	2,340	1,354
Total Plant and Equipment		**2,956**	**3,347**	**4,597**	**3,786**	**3,071**
Infrastructure						
Bridges		183	1,558	104	109	114
Drainage & Sewerage		1,863	1,834	726	340	354
Footpaths & Cycleways		1,250	1,343	468	487	507
Parks, Open Space & Streetscapes		909	912	552	574	898
Recreation, Leisure & Communities		7,964	4,842	1,873	4,200	5,238
Roads		10,741	9,704	10,120	6,956	6,649
Offstreet Car Parks		22	-	-	-	-
Waste		1,339	487	17	-	-
Expensed Capital Works		1,768	1,417	1,411	740	675
Landfill Provision		3,525	343	-	-	-
Total Infrastructure		**29,563**	**22,442**	**15,271**	**13,407**	**14,436**
Total Capital Works Expenditure	**4.5.1**	**75,987**	**43,011**	**25,142**	**19,239**	**27,100**
Represented By:						
New Asset Expenditure		50,204	16,789	3,206	1,221	7,602
Asset Renewal Expenditure		13,859	20,065	16,925	14,056	16,201
Asset Expansion Expenditure		-	33	396	321	1,040
Asset Upgrade Expenditure		6,631	4,364	3,204	2,902	1,582
Expensed Capital Works		1,768	1,417	1,411	740	675
Landfill Provision Works		3,525	343	-	-	-
Total Capital Works Expenditure	**4.5.1**	**75,987**	**43,011**	**25,142**	**19,239**	**27,100**
Funding Sources Represented By:						
External						
Capital Grants		55,313	1,997	2,102	2,102	2,102
Contributions		1,155	-	-	-	-
Borrowings		-	6,000	-	-	-
Internal						
Asset Sales		563	460	787	488	567
Council Cash		18,956	34,554	22,253	16,649	24,431
Total Capital Works Funding Sources	**4.5.1**	**75,987**	**43,011**	**25,142**	**19,239**	**27,100**

Reconciliation of Net Movement in Property Plant and Equipment

	2025-26 Forecast $'000	2026-27 Budget $'000	2027-28 Projections $'000	2028-29 Projections $'000	2029-30 Projections $'000
Total Capital Works	75,987	43,011	25,142	19,239	27,100
Asset Revaluation Increment / (Decrement)	209,700	16,272	23,742	75,444	17,342
Depreciation	(21,117)	(23,770)	(24,506)	(25,530)	(26,638)
Written Down Value of Assets Sold	(151)	(464)	(75)	(61)	(169)
Assets Written Off	(2,951)	(3,203)	(1,907)	(1,245)	(2,183)
Expensed Capital Works	(1,768)	(1,417)	(1,411)	(740)	(675)
Landfill Provision Works	(3,525)	(343)	-	-	-
Granted Assets	5,582	4,506	6,591	8,971	11,086
Net Movement in Property, Plant and Equipment	**261,757**	**34,592**	**27,578**	**76,078**	**25,864**

3.6 Statement of Human Resources

For the four years ending 30 June 2030

	NOTES	2025-26 Forecast $'000	2026-27 Budget $'000	2027-28 Projections $'000	2028-29 Projections $'000	2029-30 Projections $'000
Staff Expenditure						
Employee Costs - Operating as per Income Statement	**4.6.1**	42,448	45,246	46,074	47,181	48,141
Employee Costs - Capital		3,103	3,928	4,066	4,171	4,275
Total Staff Expenditure		**45,551**	**49,174**	**50,140**	**51,352**	**52,416**
Staff Numbers (FTE)						
Employees		370.5	380.3	381.3	382.7	384.0
Total Staff Numbers (FTE)		**370.5**	**380.3**	**381.3**	**382.7**	**384.0**

A summary of human resources expenditure categorised according to the organisational structure of Council is included below for 2026-27.

Division	2026-27 Budget $'000	Full Time $'000	Part Time $'000
Chief Executive Office	756	678	77
Community Life	21,042	13,783	7,259
Placemaking & Environment	12,826	8,985	3,842
Strategy & Effectiveness	7,871	5,804	2,067
Total Staff Expenditure	**42,495**	**29,250**	**13,245**
Casuals	637	-	637
Volunteers	583	-	583
Operating Projects	937	122	815
Other Employee Costs	593	-	-
Employee Costs as per Income Statement	**45,246**		
Total Capitalised Labour	**3,928**		
Total Expenditure	**49,174**		

A summary of the number of full time equivalent (FTE) Council staff in relation to the above expenditure is included below for 2026-27.

Division	2026-27 Budget	Full Time	Part Time
Chief Executive Office	3.8	3.0	0.8
Community Life	177.9	107.5	70.4
Placemaking & Environment	94.1	62.2	31.9
Strategy & Effectiveness	60.9	45.1	15.8
Total Staff (FTE)	**336.7**	**217.8**	**118.9**
Casuals and Other Employee Costs	5.7	-	5.7
Volunteers	7.2	-	7.2
Operating Projects	4.6	1.00	3.6
Capitalised Labour	26.2	24.1	2.1
Total Staff (FTE)	**380.3**		

3.7 Four Year Financial Plan

For the four years ending 30 June 2030

	2025-26	2026-27	2027-28	2028-29	2029-30
	Forecast	Budget	Projections		
	$'000	$'000	$'000	$'000	$'000
Recurrent EBITDA less Waste and Other Special Purposes					
Property Rates and Charges	56,510	59,569	61,059	62,586	64,150
Supplementary Property Rates and Charges[1]	263	182	532	1,037	1,609
Grants	14,488	7,396	12,192	12,496	12,809
Other Revenue	6,816	6,577	10,020	11,209	11,594
Total Recurrent Income	**78,077**	**73,724**	**83,803**	**87,328**	**90,163**
Employee Benefits	40,524	41,890	43,651	44,778	45,898
Materials and Services	18,552	18,500	22,987	24,200	24,835
Total Expenditure - Existing Operations	**59,076**	**60,390**	**66,637**	**68,978**	**70,732**
Financial Efficiency Target[2]			**339**	**696**	**1,070**
New Growth Costs (Recurrent)[3]		831	611	1,252	1,926
New Compliance Costs (Recurrent)[4]		59	68	139	214
Total Expenditure - New Operations		**890**	**679**	**1,392**	**2,140**
Total Recurrent EBITDA less Waste and Other	**19,001**	**12,444**	**16,826**	**17,654**	**18,360**
Recurrent EBITDA Waste					
Garbage Charges	10,850	11,374	11,918	12,434	12,873
Other Revenue	3,212	3,341	3,353	3,437	3,522
Total Recurrent Income	**14,062**	**14,715**	**15,271**	**15,871**	**16,395**
Employee Benefits	1,423	1,553	1,660	1,702	1,745
Materials and Services	11,856	12,260	12,624	12,550	12,913
Total Expenditure - Existing Operations	**13,279**	**13,813**	**14,283**	**14,252**	**14,658**
New Growth and Compliance Costs (Recurrent)		81			
Total Expenditure - New Operations		**81**			
Recurrent EBITDA Waste	**782**	**821**	**987**	**1,618**	**1,737**
Recurrent EBITDA Other Special Purposes					
Other Revenue	21	22	22	23	24
Total Recurrent Income	**21**	**22**	**22**	**23**	**24**
Materials and Services	18	19	19	20	20
Total Expenditure - Existing Operations	**18**	**19**	**19**	**20**	**20**
Recurrent EBITDA Other Special Purposes	**3**	**3**	**3**	**3**	**3**
Total Recurrent EBITDA	**19,786**	**13,268**	**17,816**	**19,275**	**20,100**
Cash Adjustments:					
Balance Sheet Movements	1,076	(1,338)	475	90	78
Interest Revenue	3,405	1,728	1,475	1,475	1,325
Interest Commited to Projects	(550)	-	-	-	-
Grants Commission Funds Received Early Adjustment	(1,894)	4,867	-	-	-
Asset Sales	61	1,272	-	-	-
Total Cash Adjustments	**2,098**	**6,529**	**1,950**	**1,565**	**1,403**
Total Cash Available for Allocation	**21,884**	**19,798**	**19,766**	**20,840**	**21,503**

	2025-26 Forecast $'000	2026-27 Budget $'000	2027-28 Projections $'000	2028-29 $'000	2029-30 $'000
Total Cash Available for Allocation	**21,884**	**19,798**	**19,766**	**20,840**	**21,503**
Allocations:					
Debt Interest & Principal	2,024	2,221	2,419	2,384	2,349
Torquay/Jan Juc Developer Plan Allocation	1,394	2,770	2,770	1,211	1,730
Winchelsea Infrastructure Plan Allocation	246	253	261	269	277
Waste Allocation	782	821	987	1,618	1,737
Asset Renewal Allocation	11,558	12,906	14,086	14,837	16,152
Business Case Investments	100	242	415	426	436
Council Election Year	-	-	-	330	-
Aireys Inlet Social Housing Units	3	3	3	3	3
Growth and Compliance Costs (Non-Recurrent)	373	509	564	578	593
Other Projects	2,684	1,792	910	933	956
Total Allocations	**19,164**	**21,517**	**22,416**	**22,590**	**24,233**
Cash Surplus / (Deficit)[5]	**2,720**	**(1,719)**	**(2,650)**	**(1,750)**	**(2,731)**
Future Cash Fund Reserve					
Opening Balance	12,301	14,993	13,084	10,244	8,305
Annual Surplus/(Deficit)	2,720	(1,719)	(2,650)	(1,750)	(2,731)
Net Allocations During the Year	(27)	-	-	-	-
Transfers for Project Funding	-	(190)	(190)	(190)	(190)
Closing Balance	**14,993**	**13,084**	**10,244**	**8,305**	**5,384**

Notes:

[1] Supplementary rates are shown cumulative in projection years. Section 4.1.1(m) provides the annual estimated total amount to be raised by supplementary rates.

[2] Financial Efficiency Target figures are shown cumulative post 2027-28. The Financial Efficiency Target benefits for 2026-27 are embedded within the above Recurrent EBITDA figures

[3] New Growth Costs are shown net of income and expenditure. The New Growth Costs for 2026-27 and 2027-28 are annual figures. The budgeted figures are then cumulative from 2028-29, as the prior year budgeted year figures become embedded in Recurrent EBITDA in the following projection years.

[4] New Compliance Costs are shown net of income and expenditure. The New Compliance Costs for 2026-27 and 2027-28 are annual figures. The budgeted figures are then cumulative from 2028-29, as the prior year budgeted year figures become embedded in Recurrent EBITDA in the following projection years.

[5] The cash deficits projected across the long-term financial plan have been intentionally and responsibly planned for. Surpluses generated in prior years have been preserved within the Future Cash Fund Reserve to support these deficit years. The deficits primarily reflect Council's strategic decision to increase funding for asset renewal at a pace that currently exceeds the growth in Council's EBITDA.

3.8 Reconciliation of Recurrent EBITDA to Income Statement

For the four years ending 30 June 2030

	2025-26 Forecast $'000	2026-27 Budget $'000	2027-28 Projections $'000	2028-29 Projections $'000	2029-30 Projections $'000
Recurrent EBITDA					
Property Rates and Charges	56,510	59,569	61,059	62,586	64,150
Supplementary Property Rates and Charges[1]	263	182	532	1,037	1,609
Garbage Charges	10,850	11,374	11,918	12,434	12,873
Grants	14,488	7,396	12,192	12,496	12,809
Other Revenue	10,049	9,940	13,395	14,668	15,140
Total Recurrent Income	**92,159**	**88,461**	**99,095**	**103,222**	**106,581**
Employee Benefits	41,947	43,443	45,310	46,481	47,643
Materials and Services	30,426	30,779	35,630	36,770	37,768
Total Expenditure - Existing Operations	**72,373**	**74,222**	**80,940**	**83,251**	**85,411**
Financial Efficiency Target[2]	**-**	**-**	**339**	**696**	**1,070**
New Growth Costs (Recurrent)[3]	-	912	611	1,252	1,926
New Compliance Costs (Recurrent)[4]	-	59	68	139	214
Total Expenditure - New Operations	**-**	**971**	**679**	**1,392**	**2,140**
Total Recurrent EBITDA	**19,786**	**13,268**	**17,816**	**19,275**	**20,100**
Reserve Transfers					
Developer Contributions (DCP Torquay)	654	893	1,847	1,310	1,861
Developer Contributions (Winchelsea)	47	123	162	514	298
Developer Contributions (Other)	830	-	-	318	419
Open Space Contributions	150	150	150	150	150
Finance Costs (Interest) DCP Loan	(32)	(19)	(7)	-	-
Sale of Land - Reserve	61	-	-	-	-
Sale of Plant - Reserve	105	-	-	-	-
Cash Adjustment of Available Funds					
Sale of Other Assets	-	1,272	-	-	-
Interest Revenue	3,405	1,728	1,475	1,475	1,325
Finance Costs (Interest)	(156)	(301)	(441)	(400)	(358)
Projects					
Capital Projects Revenue	56,138	1,997	2,102	2,102	2,102
Sale of Plant	458	460	787	488	567
Expensed Capital Works	(1,768)	(1,417)	(1,411)	(740)	(675)
Operational Projects Expenses	(2,280)	(4,027)	(1,118)	(1,439)	(1,003)
Operational Projects Revenue	1,237	255	240	240	240
Non Cash Items					
Depreciation	(21,117)	(23,770)	(24,506)	(25,530)	(26,638)
Amortisation	(2,639)	(2,718)	(2,800)	(2,884)	(7,293)
Contributions - Non-Monetary	5,582	4,506	6,591	8,971	11,086
Written Down Value of Assets Sold	(151)	(464)	(75)	(61)	(169)
Asset Write Offs	(2,951)	(3,203)	(1,907)	(1,245)	(2,183)
Surplus/(Deficit) for the Year	**57,360**	**(11,265)**	**(1,094)**	**2,545**	**(170)**

Notes:

[1] Supplementary rates are shown cumulative in projection years. Section 4.1.1(m) provides the annual estimated total amount to be raised by supplementary rates.

[2] Financial Efficiency Target figures are shown cumulative post 2027-28. The Financial Efficiency Target benefits for 2026-27 are embedded within the above Recurrent EBITDA figures

[3] New Growth Costs are shown net of income and expenditure. The New Growth Costs for 2026-27 and 2027-28 are annual figures. The budgeted figures are then cumulative from 2028-29, as the prior year budgeted year figures become embedded in Recurrent EBITDA in the following projection years.

[4] New Compliance Costs are shown net of income and expenditure. The New Compliance Costs for 2026-27 and 2027-28 are annual figures. The budgeted figures are then cumulative from 2028-29, as the prior year budgeted year figures become embedded in Recurrent EBITDA in the following projection years.

3.9 Summary of Planned Capital Works

New Capital Allocations and Carry Forwards for the Year Ending 30 June 2027

Capital Program - New Allocations	Asset Expenditure Types							Funding Sources					
								External Funds		Council Cash			
	Renewal $'000	Upgrade $'000	Expansion $'000	New $'000	Expensed $'000	Landfill Provision $'000	Total Expenditure $'000	Grants $'000	Borrowings $'000	Asset Sales $'000	Cash Reserve Funds $'000	Direct Funded $'000	Total Funding $'000
Renewal Program													
Active Play Items Renewal Program	150						150				150		150
Active Play Renewal Program - Banyul Warri Fields Parwan Soccer Pitch, Torquay	1,866						1,866				1,866		1,866
Asset Condition Audits					210		210				210		210
Asset Renewal Program Management	169						169				169		169
Bridge Renewal Program	100						100				100		100
Building Renewal Program	850						850				850		850
Building Renewal Program - Refurbishment of Australian National Surfing Museum	1,500						1,500				1,500		1,500
Drainage Renewal Program	150						150				150		150
Facility Signage Renewal Program	30						30				30		30
Fencing Renewal Program	200						200				200		200
Footpath Renewal Program	500						500				500		500
Guardrail Renewal Program	100						100				100		100
Heavy Plant Replacement Program	1,197						1,197			435	762		1,197
I.T. Renewal Program	150						150				150		150
I.T. Software Renewal Program	250						250				250		250
Irrigation Renewal Program	100						100				100		100
Kerb Renewal Program	200						200				200		200
Light Fleet Replacement Program	435						435			25	410		435
Park Furniture Renewal Program	100						100				100		100
Playground Renewal Program	200						200				200		200
Sealed Road Renewal Program	2,950						2,950				2,950		2,950
Skate Park Renewal Program	300						300				300		300
Small Plant Replacement Program	60						60				60		60
Structures Renewal Program	300						300				300		300
Unsealed Road Renewal Program	1,040						1,040				1,040		1,040
Unsealed Shoulder Renewal Program													
Water Sensitive Urban Design Renewal Program	150						150				150		150
Total Renewal Program	**13,047**				**210**		**13,257**			**460**	**12,797**		**13,257**
Torquay Jan Juc Developer Contribution Plan Program													
Duffields Road Upgrade (RD08) - Design		98					98				98		98
Infrastructure Contributions Lead					85		85				85		85
Torquay Jan Juc DCP Review (DCP01)					100		100				100		100
Developer Contributions Reserve													
Non Standard Lighting Renewal Program	50						50				50		50
Total DCP / Infrastructure Development Program	**50**	**98**			**185**		**333**				**333**		**333**

Capital Program - New Allocations	Expenditure							Funding					
								External Funds		Council Cash			
	Renewal $'000	Upgrade $'000	Expansion $'000	New $'000	Expensed $'000	Landfill Provision $'000	Total Expenditure $'000	Grants $'000	Borrowings $'000	Asset Sales $'000	Cash Reserve Funds $'000	Direct Funded $'000	Total Funding $'000
Waste Management Program													
Anglesea Landfill Stage 5 Rehabilitation - Design						60	60				60		60
Torquay Resource Recovery Centre Technical Investigation and Design				300			300				300		300
Total Waste Management Program				**300**		**60**	**360**				**360**		**360**
Other Programs													
Business Cases													
Solar & Energy Transition Program	121			121			242					242	242
Drainage													
Stormwater Management Studies Recommendation - Design		50					50					50	50
Footpaths & Cycleways													
Annual Pathway Program 2026-27				103			103					103	103
Other Assets													
Annual Public Art Restoration Program	10						10					10	10
Roads/Road Safety													
Road Safety Program 2026-27		136		65			200					200	200
Roads to Recovery - Barwon Terrace, Winchelsea - Upgrade and Safety Improvements	206	824					1,030	1,030					1,030
Roads to Recovery - Cape Otway Road Renewal and Widening	70	279					349	349					349
Roads to Recovery - Fairhaven Landslip Remediation					91		91	91					91
Roads to Recovery - Gosney Street Road Safety Works - Subject to Grant Funding		158					158	158					158
Roads to Recovery - Wadawurrung Way - Design					60		60	60					60
Roads to Recovery Program	247	62					309	309					309
Safer Cycling Strategy Delivery - High Priority Low Cost Actions				82			82					82	82
Total Other Programs	**654**	**1,509**		**371**	**151**		**2,685**	**1,997**				**687**	**2,685**
Growth and Compliance													
Critical Drainage Rectification Program		88	38		257		384					384	384
Disability Discrimination Act - Facility Improvements - Annual Implementation Plan					100		100					100	100
Wurdi Baierr Aquatic & Recreation Centre				6,000			6,000		6,000				6,000
Total New Capital Works Allocation	**13,751**	**1,695**	**38**	**6,671**	**904**	**60**	**23,119**	**1,997**	**6,000**	**460**	**13,490**	**1,172**	**23,119**
Carried Forward Capital Projects													
Carried Forward Capital Projects	8,932	5,999		14,091	1,735	471	31,229				31,229		31,229
Total Carried Forward Capital Projects	**8,932**	**5,999**		**14,091**	**1,735**	**471**	**31,229**				**31,229**		**31,229**
Total Capital Works Program Allocation	**22,683**	**7,694**	**38**	**20,761**	**2,639**	**531**	**54,348**	**1,997**	**6,000**	**460**	**44,719**	**1,172**	**54,348**

New Capital Allocations for the Year Ending 30 June 2028

Capital Program - New Allocations	Asset Expenditure Types						Funding Sources					
							External Funds		Council Cash			
	Renewal $'000	Upgrade $'000	Expansion $'000	New $'000	Expensed $'000	Total Expenditure $'000	Grants $'000	Borrowings $'000	Asset Sales $'000	Cash Reserve Funds $'000	Direct Funded $'000	Total Funding $'000
Renewal Program												
Active Play Items Renewal Program	260					260				260		260
Asset Condition Audits					136	136				136		136
Asset Renewal Program Management	173					173				173		173
Bike Park Renewal Program	55					55				55		55
Bridge Renewal Program	104					104				104		104
Building Renewal Program	866					866				866		866
Deans Marsh Community Hall - Redevelopment	3,213					3,213				3,213		3,213
Drainage Renewal Program	163					163				163		163
Facility Signage Renewal Program	34					34				34		34
Fencing Renewal Program	271					271				271		271
Footpath Renewal Program	468					468				468		468
Guardrail Renewal Program	104					104				104		104
Heavy Plant Replacement Program	1,499					1,499			450	1,049		1,499
I.T. Renewal Program	163					163				163		163
I.T. Software Renewal Program	2,163					2,163				2,163		2,163
Irrigation Renewal Program	109					109				109		109
Kerb Renewal Program	208					208				208		208
Light Fleet Replacement Program	677					677			304	372		677
Park Furniture Renewal Program	217					217				217		217
Playground Renewal Program	325					325				325		325
Playing Surface Renewal Program	150					150				150		150
Sealed Road Renewal Program	2,100					2,100				2,100		2,100
Skate Park Renewal Program	109					109				109		109
Small Plant Replacement Program	74					74			33	41		74
Structures Renewal Program	104					104				104		104
Unsealed Road Renewal Program	1,082					1,082				1,082		1,082
Unsealed Shoulder Renewal Program	109					109				109		109
Water Sensitive Urban Design Renewal Program	163					163				163		163
Total Renewal Program	**14,962**				**136**	**15,098**			**787**	**14,311**		**15,098**
Torquay Jan Juc Developer Contribution Plan Program												
Expand Tennis Facilities at Spring Creek Reserve (OR04) - Design			115			115				115		115
Infrastructure Contributions Lead					87	87				87		87
Spring Creek Recreation Reserve Development (OR07) - Design		115				115				115		115
Winchelsea Infrastructure Plan Program												
Upgrade of Batson Street - Construction & Winchelsea Community House Upgrade - Construction		407				407				407		407
Winchelsea Community House Upgrade - Design		258				258				258		258
Developer Contributions Reserve												
Non Standard Lighting Renewal Program	30					30				30		30
Total DCP / Infrastructure Development Program	**30**	**780**	**115**		**87**	**1,012**				**1,012**		**1,012**

Capital Program - New Allocations	Asset Expenditure Types						Funding Sources					
							External Funds		Council Cash			
	Renewal $'000	Upgrade $'000	Expansion $'000	New $'000	Expensed $'000	Total Expenditure $'000	Grants $'000	Borrowings $'000	Asset Sales $'000	Cash Reserve Funds $'000	Direct Funded $'000	Total Funding $'000
Waste Management Program												
Torquay Transfer Station Development				1,100		1,100				1,100		1,100
Waste Renewal Program	19					19				19		19
Total Waste Management Program	**19**			**1,100**		**1,119**				**1,119**		**1,119**
Other Programs												
Business Cases												
Business Cases					415	415					415	415
Roads/Road Safety												
Roads to Recovery Program - Forrest Road Shoulder Widening (Subject to Grant Funding)	560	140				700	700					700
Roads to Recovery Program - Rural Unsealed Road Upgrade Program	100	400				500	500					500
Roads to Recovery Program - Wadawurrung Way Realignment and Traffic Improvements	594	148				742	742					742
Roads to Recovery Program - Briody Drive / Messmate Road Roundabout (Design)	12	42		6		60	60					60
Roads to Recovery Program - Grant Seed Funding		100				100	100					100
Total Other Programs	**1,266**	**830**		**6**	**415**	**2,517**	**2,102**				**415**	**2,517**
Growth and Compliance												
Other Capital Projects			298	298		597					597	597
Total Growth and Compliance			**298**	**298**		**597**					**597**	**597**
Total New Capital Works Allocation	**16,277**	**1,610**	**414**	**1,404**	**639**	**20,344**	**2,102**		**787**	**16,442**	**1,012**	**20,344**

New Capital Allocations for the Year Ending 30 June 2029

Capital Program - New Allocations	Asset Expenditure Types						Funding Sources					
							External Funds		Council Cash			
	Renewal	Upgrade	Expansion	New	Expensed	Total Expenditure	Grants	Borrowings	Asset Sales	Cash Reserve Funds	Direct Funded	Total Funding
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Renewal Program												
Active Play Items Renewal Program	271					271				271		271
Asset Condition Audits					225	225				225		225
Asset Renewal Program Management	177					177				177		177
Bike Park Renewal Program	58					58				58		58
Bridge Renewal Program	109					109				109		109
Building Renewal Program	901					901				901		901
Drainage Renewal Program	170					170				170		170
Facility Signage Renewal Program	36					36				36		36
Fencing Renewal Program	282					282				282		282
Footpath Renewal Program	487					487				487		487
Guardrail Renewal Program	109					109				109		109
Heavy Plant Replacement Program	1,087					1,087			326	761		1,087
I.T. Renewal Program	170					170				170		170
I.T. Software Renewal Program	2,170					2,170				2,170		2,170
Irrigation Renewal Program	114					114				114		114
Kerb Renewal Program	217					217				217		217
Light Fleet Replacement Program	282					282			127	155		282
Newling Reserve Tennis Courts, Moriac	1,995					1,995				1,995		1,995
Park Furniture Renewal Program	226					226				226		226
Playground Renewal Program	338					338				338		338
Playing Surface Renewal Program	150					150				150		150
Sealed Road Renewal Program	2,500					2,500				2,500		2,500
Skate Park Renewal Program	250					250				250		250
Small Plant Replacement Program	77					77			35	42		77
Structures Renewal Program	109					109				109		109
Unsealed Road Renewal Program	1,100					1,100				1,100		1,100
Unsealed Shoulder Renewal Program	114					114				114		114
Water Sensitive Urban Design Renewal Program	170					170				170		170
Wurdi Baierr Aquatic Renewal Program	407					407				407		407
Total Renewal Program	**14,077**				**225**	**14,302**			**488**	**13,814**		**14,302**
Torquay Jan Juc Developer Contribution Plan Program												
Duffields / Grossmans Road Intersection Upgrade (RD15) - Construction		926		103		1,029				1,029		1,029
Extension to the Public Library Stage 2a (CY05c) - Design				742		742				742		742
Infrastructure Contributions Lead					90	90				90		90
Spring Creek Recreation Reserve Development (OR07) - Construction		627				627				627		627
Developer Contributions Reserve												
Non Standard Lighting Renewal Program	30					30				30		30
Total DCP / Infrastructure Development Program	**30**	**1,554**		**844**	**90**	**2,518**				**2,518**		**2,518**

Capital Program - New Allocations	Asset Expenditure Types						Funding Sources					
							External Funds		Council Cash			
	Renewal $'000	Upgrade $'000	Expansion $'000	New $'000	Expensed $'000	Total Expenditure $'000	Grants $'000	Borrowings $'000	Asset Sales $'000	Cash Reserve Funds $'000	Direct Funded $'000	Total Funding $'000
Other Programs												
Business Cases												
Business Cases					426	426					426	426
Roads/Road Safety												
Roads to Recovery Program - Barrabool Road / Gnarwarre Road intersection (Design)	12	42		6		60	60					60
Roads to Recovery Program - Briody Drive / Messmate Road Roundabout	104	729		208		1,042	1,042					1,042
Roads to Recovery Program - Grant Seed Funding		500				500	500					500
Roads to Recovery Program - Rural Unsealed Road Upgrade Program		500				500	500					500
Total Other Programs	**116**	**1,771**		**214**	**426**	**2,528**	**2,102**				**426**	**2,528**
Growth and Compliance												
Other Capital Projects			321	321		642					642	642
Total Growth and Compliance			**321**	**321**		**642**					**642**	**642**
Total New Capital Works Allocation	**14,223**	**3,325**	**321**	**1,380**	**740**	**19,989**	**2,102**		**488**	**16,332**	**1,068**	**19,989**

New Capital Allocations for the Year Ending 30 June 2030

Capital Program - New Allocations	Asset Expenditure Types						Funding Sources					
							External Funds		Council Cash			
	Renewal $'000	Upgrade $'000	Expansion $'000	New $'000	Expensed $'000	Total Expenditure $'000	Grants $'000	Borrowings $'000	Asset Sales $'000	Cash Reserve Funds $'000	Direct Funded $'000	Total Funding $'000
Renewal Program												
Active Play Items Renewal Program	282					282				282		282
Asset Condition Audits					147	147				147		147
Asset Renewal Program Management	182					182				182		182
Bike Park Renewal Program	61					61				61		61
Bob Pettitt Reserve Tennis Courts, Jan Juc	2,598					2,598				2,598		2,598
Bridge Renewal Program	114					114				114		114
Building Renewal Program	938					938				938		938
Drainage Renewal Program	177					177				177		177
Extension to the Public Library Stage 2	1,529					1,529				1,529		1,529
Facility Signage Renewal Program	38					38				38		38
Fencing Renewal Program	294					294				294		294
Footpath Renewal Program	507					507				507		507
Guardrail Renewal Program	114					114				114		114
Heavy Plant Replacement Program	1,369					1,369			411	958		1,369
I.T. Renewal Program	177					177				177		177
I.T. Software Renewal Program	1,177					1,177				1,177		1,177
Irrigation Renewal Program	119					119				119		119
Kerb Renewal Program	226					226				226		226
Light Fleet Replacement Program	232					232			104	127		232
Park Furniture Renewal Program	236					236				236		236
Playground Renewal Program	352					352				352		352
Playing Surface Renewal Program	150					150				150		150
Sealed Road Renewal Program	3,000					3,000				3,000		3,000
Skate Park Renewal Program	260					260				260		260
Small Plant Replacement Program	117					117			53	64		117
Structures Renewal Program	114					114				114		114
Unsealed Road Renewal Program	1,144					1,144				1,144		1,144
Unsealed Shoulder Renewal Program	119					119				119		119
Water Sensitive Urban Design Renewal Program	177					177				177		177
Wurdi Baierr Aquatic Renewal Program	469					469				469		469
Total Renewal Program	**16,271**				**147**	**16,418**			**567**	**15,851**		**16,418**
Torquay Jan Juc Developer Contribution Plan Program												
Expand Tennis Facilities at Spring Creek Reserve (OR04) - Construction			762			762				762		762
Extension to the Public Library Stage 2a (CY05c)				4,287		4,287				4,287		4,287
Infrastructure Contributions Lead					92	92				92		92
Torquay Central & Torquay North Passive Public Open Spaces (OR01)				354		354				354		354
Winchelsea Infrastructure Plan Program												
Eastern Recreation Reserve - Design				216		216				216		216
Developer Contributions Reserve												
Non Standard Lighting Renewal Program	30					30				30		30
Total DCP / Infrastructure Development Program	**30**		**762**	**4,857**	**92**	**5,741**				**5,741**		**5,741**

Capital Program - New Allocations	Asset Expenditure Types						Funding Sources					
							External Funds		Council Cash			
	Renewal $'000	Upgrade $'000	Expansion $'000	New $'000	Expensed $'000	Total Expenditure $'000	Grants $'000	Borrowings $'000	Asset Sales $'000	Cash Reserve Funds $'000	Direct Funded $'000	Total Funding $'000
Waste Management Program												
Torquay Transfer Station Development				3,000		3,000				3,000		3,000
Total Waste Management Program				**3,000**		**3,000**				**3,000**		**3,000**
Other Programs												
Business Cases												
Business Cases					436	436					436	436
Roads/Road Safety												
Roads to Recovery Program - 2030-31 Program Design	12	42		6		60	60					60
Roads to Recovery Program - Rural Unsealed Road Upgrade Program		500				500	500					500
Roads to Recovery Program - Grant Seed Funding		500				500	500					500
Roads to Recovery Program - Barrabool Road / Gnarwarre Road Intersection	104	729		208		1,042	1,042					1,042
Total Other Programs	**116**	**1,771**		**214**	**436**	**2,538**	**2,102**				**436**	**2,538**
Growth and Compliance												
Other Capital Projects			393	393		786					786	786
Total Growth and Compliance			**393**	**393**		**786**					**786**	**786**
Total New Capital Works Allocation	**16,418**	**1,771**	**1,155**	**8,465**	**675**	**28,484**	**2,102**		**567**	**24,592**	**1,223**	**28,484**

3.10 Summary of Planned Operational Works

New Operational Allocations for the Year Ending 30 June 2027

Operational Program - New Allocations	Otway Range $'000	Torquay $'000	Winchelsea $'000	Shire Wide $'000	Total Expenditure $'000	Funding: External Funds: Grants $'000	Funding: External Funds: Fees & Charges $'000	Funding: Council Cash: Cash Reserve Funds $'000	Funding: Council Cash: Direct Funded $'000	Total Funding $'000
Operational Projects										
Anglesea Art Space	63				63		15		48	63
Biodiversity Strategy (Year 1 of 2)				30	30				30	30
Branching Out Program (Year 3 of 6)				160	160				160	160
Circular Economy Action Plan - Year 2 Actions				36	36				36	36
Climate Resilience				15	15				15	15
Facility Bookings Software Upgrade				50	50				50	50
Integrated Transport Officer (Year 1 of 3)				122	122			59	63	122
Major Event Support - Cadel Evans Great Ocean Road Race				27	27				27	27
Messmate Road Growth Area Peer Review and Panel		70			70				70	70
Municipal Emergency Management Program with Colac Otway & Corangamite Shires				240	240	240				240
Service Review Implementation of Outcomes (Fees & Charges)				60	60				60	60
Torquay Town Centre & Baines Cres Precinct Facilitation		170			170				170	170
Winchelsea Structure Plan			100		100				100	100
Workplace Health and Safety Manual Handling Prevention Program				25	25				25	25
Wurdi Baierr Aquatic & Recreation Centre (Stage 1 & 2) - Pre-Opening Costs		518			518				518	518
Total Operational Projects	**63**	**758**	**100**	**765**	**1,686**	**240**	**15**	**59**	**1,371**	**1,686**
Carried Forward Operational Projects										
Carried Forward Operational Projects	473	280	623	964	2,341			2,341		2,341
Total Carried Forward Operational Projects	**473**	**280**	**623**	**964**	**2,341**			**2,341**		**2,341**
Total Operational Works Program	**536**	**1,038**	**723**	**1,729**	**4,027**	**240**	**15**	**2,400**	**1,371**	**4,027**

New Recurrent Operational Allocations for the Year Ending 30 June 2027

New Recurrent Operational Expenditure	Torquay $'000	Shire Wide $'000	Total Expenditure $'000	Funding: External Funds: Fees & Charges $'000	Funding: Council Cash: Cash Reserve Funds $'000	Funding: Council Cash: Direct Funded $'000	Total Funding $'000
New Recurrent Operational Expenditure							
Christmas Decorations & Activations		33	33			33	33
Civic Centre Flags	6		6			6	6
Civil Operations Maintenance Growth (Road Safety Linemarking & Drainage Rectification Programs)		20	20			20	20
Digital Transformation		101	101			101	101
Emissions Reduction Strategy		245	245	212		33	245
Energy Resilient Relief Centres		4	4			4	4
Facilities Maintenance Growth - MAC and Wurdi Baierr Stadium Seating	15		15			15	15
GIS Aerial Imagery		7	7			7	7
Improved Sports Fields Turf Management		109	109			109	109
Increased Dust Suppression Program		50	50			50	50
International Men's Day		3	3			3	3
IT Support Officer		93	93			93	93
Konnect App - Weed and Pest Animal Management Services Contract		5	5			5	5
Microsoft Licence Agreement		80	80			80	80
Process Manager Software Licence		54	54			54	54
Service Review Program		60	60			60	60
Waste Communications Officer Support		51	51		51		51
Waste Initiatives		30	30		30		30
Wurdi Baierr Aquatic & Recreation Centre (Stage 1 & 2) - Half Year Operation	1,174		1,174	1,345		(171)	1,174
Wurdi Baierr Aquatic & Recreation Centre (Stage 1 & 2) - Half Year Operation - Utilities & Insurance	388		388			388	388
Total Recurrent Operational Expenditure	**1,583**	**945**	**2,528**	**1,557**	**81**	**890**	**2,528**

New Business Case Allocations for the Year Ending 30 June 2027

Council will continue its business reform programs (Business Improvement and Business Case Investment) to improve efficiency and service and importantly generate permanent savings or revenue sources that contribute to Council's long-term financial sustainability. The Business Case allocation below will be used by Council to contribute to this strategy (this allocation is also represented in the new Operational Allocations table on the previous page).

Description - New Funding	Expenditure		Funding		
			Council Cash		
	Shire Wide $'000	Total Expenditure $'000	Cash Reserve Funds $'000	Direct Funded $'000	Total Funding $'000
Business Cases					
Solar & Energy Transition Program	242	242		242	242
Total Business Cases	**242**	**242**		**242**	**242**

Multi Year Operational Works Program for the Four Years Ending 30 June 2030

Operational Works Program	2026-27 Budget $'000	2027-28 $'000	2028-29 Projections $'000	2029-30 $'000
Operational Projects				
Anglesea Art Space	63			
Biodiversity Strategy (Year 1 of 2)	30			
Biodiversity Strategy (Year 2 of 2)		40		
Branching Out Program (Year 3 of 6)	160			
Branching Out Program (Year 4 of 6)		160		
Branching Out Program (Year 5 of 6)			160	
Branching Out Program (Year 6 of 6)				170
Circular Economy Action Plan - Year 2 Actions	36			
Climate Resilience	15			
Council Election Year			330	
Facility Bookings Software Upgrade	50			
Growth & Compliance		524	578	593
Integrated Transport Officer (Year 1 of 3)	122			
Integrated Transport Officer (Year 2 of 3)		126		
Integrated Transport Officer (Year 3 of 3)			131	
Major Event Support - Cadel Evans Great Ocean Road Race	27	27		
Messmate Road Growth Area Peer Review and Panel	70			
Municipal Emergency Management Program with Colac Otway & Corangamite Shires	240	240	240	240
Service Review Implementation of Outcomes (Fees & Charges)	60			
Torquay Town Centre & Baines Cres Precinct Facilitation	170			
Winchelsea Structure Plan	100			
Workplace Health and Safety Manual Handling Prevention Program	25			
Wurdi Baierr Aquatic & Recreation Centre (Stage 1 & 2) - Pre-Opening Costs	518			
Total Multi Year Operational Works Program	**1,686**	**1,118**	**1,439**	**1,003**

4. Notes to the Financial Statements

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

4.1 Comprehensive Income Statement

4.1.1 Rates and Charges

Rates and charges are required by the *Local Government Act 2020* and the Regulations to be disclosed in Council's budget.

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

In developing the Budget, rates and charges were identified as an important source of revenue. Planning for future rate increases has therefore been an important component of the financial planning process. The Fair Go Rates System (FGRS) sets out the maximum amount councils may increase rates in a year. For 2026-27 the FGRS cap has been set at 2.75%. The level of required rates and charges has been considered in this context, with reference to Council's other sources of income and the planned expenditure on services and works to be undertaken for the community.

Council has elected to apply the rate cap increase under the Fair Go Rates System of 2.75% for 2026-27. The rate increase applies to both general rates and municipal charges and is calculated based on Council's average rates and charges (see table 4.1.1(l)). Council complies with the Fair Go Rates System.

For 2026-27, Council has limited the municipal charge to 10% of total rates revenue. Total rates and charges including the Municipal Charge will increase by 2.75% on average.

Council has adopted a Hardship Policy which provides relief measures to ratepayers experiencing hardship or financial hardship. Ratepayers having difficulty making payments are encouraged to contact Council. The policy is available on Council's website.

The Valuer-General re-values 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 2.75% increase because of changes to their property value relative to that of other ratepayers' properties.

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

	2025-26 Forecast $'000	2026-27 Budget $'000	Change $'000	%
General Rates[1]	51,843	53,640	1,797	3.47%
Municipal Charge[1]	5,714	5,934	220	3.86%
Service Rates and Charges	10,850	11,374	525	4.83%
New Supplementary Rates and Rate Adjustmer	273	182	(91)	33.25%
Less Primary Producer Support Payment[2]	(1,056)	-	1,056	100.00%
Less Trust for Nature Convenants Rebate[3]	-	(4)	(4)	N/A
Interest on Rates and Charges	170	150	(20)	11.76%
Total rates and charges	**67,793**	**71,276**	**3,483**	**5.14%**

Notes:

1. These items include annualised supplementary rates, which are not subject to the rate cap.
2. The Primary Producer Support Payments were funded by the Victorian State Government.
3. A rebate for Trust for Nature Covenants of $20 per hectare, up to a maximum of $500 per property, commencing 1st July 2026. Eligible property owners that register new covenants will be eligible for a rebate from the following 1st July following the registration.

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 of Property	2025-26 cents/$CIV	2026-27 cents/$CIV	Change $	%
General Rate Land	0.14869	0.15948	0.0108	7.26%
Farm Rate Land	0.09516	0.10207	0.0069	7.26%
Commercial/Industrial Rate Land	0.24533	0.26314	0.0178	7.26%

The rate cap increase of 2.75% has been applied to Council's average rates and charges, the Cents/$CIV have not increased by the rate cap amount because of the decrease in average General Rate Land valuations per property (see 4.1.1(f)).

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

Type of Property	2025-26 $	2026-27 $	Change $	%
General Rate Land	45,732,646	46,967,197	1,234,551	2.70%
Farm Rate Land	2,396,850	2,544,436	147,585	6.16%
Commercial/Industrial Rate Land	3,713,577	4,128,064	414,487	11.16%
Total amount to be raised by general rates	**51,843,073**	**53,639,696**	**1,796,623**	**3.47%**

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

Type of Property	2025-26	2026-27	Change $	%
General Rate Land	22,050	22,213	163	0.74%
Farm Rate Land	940	969	29	3.09%
Commercial/Industrial Rate Land	1,256	1,290	34	2.71%
Total number of assessments	**24,246**	**24,472**	**226**	**0.93%**

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 of Property	2025-26	2026-27	Change	
	$	$	$	%
General Rate Land	30,757,643,000	29,450,211,000	(1,307,432,000)	(4.25%)
Farm Rate Land	2,518,765,000	2,492,834,000	(25,931,000)	(1.03%)
Commercial/Industrial Rate Land	1,513,684,001	1,568,771,000	55,086,999	3.64%
Total Value	**34,790,092,001**	**33,511,816,000**	**(1,278,276,001)**	**(3.67%)**

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

	Per Rateable Property 2025-26	Per Rateable Property 2026-27	Change	
	$	$	$	%
Municipal Charge	238	245	7	2.94%

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

	2025-26	2026-27	Change	
	$	$	$	%
Municipal Charge	5,713,666	5,934,145	220,479	3.86%

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

	2025-26	2026-27	Change	
	$	$	$	%
Urban Waste Services Charge (All Residential/ Commercial Tenements)	515	533	18	3.50%
Rural Waste Services Charge (Optional)	489	519	30	6.13%

Note the rural waste service charge fee is a step change being made over four years so that in 2025-26 the fees will be aligned.

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

	2025-26	2026-27	Change	
	$	$	$	%
Urban Waste Services Charge (All Residential/ Commercial Tenements)	10,022,116	10,371,849	349,733	3.49%
Rural Waste Services Charge (Optional)	947,476	1,002,276	54,800	5.78%
Total	**10,969,592**	**11,374,125**	**404,533**	**3.69%**

These figures include supplementary waste charges from new properties.

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

	2025-26	2026-27	Change	
	$	$	$	%
General Rates Revenue	51,843,073	53,639,696	1,796,623	3.47%
Municipal Charge	5,713,666	5,934,145	220,479	3.86%
Service Charge - Waste Services Charge	10,969,592	11,374,125	404,533	3.69%
Total	**68,526,331**	**70,947,966**	**2,421,635**	**3.53%**

4.1.1(l) Fair Go Rates System Compliance

Surf Coast Shire Council is fully compliant with the State Government's Fair Go Rates System.

		2025-26 Budget		2026-27 Budget
Forecast Annualised Rate Revenue	$	55,883,042	$	57,982,640
Forecast Number of Assessments		24,246		24,472
Forecast Base Average Rate per Assessment	$	2,304.84	$	2,369.35
Maximum Rate Increase (set by the State Goverı		3.00%		2.75%
Capped Average Rate	$	2,373.98	$	2,434.50
Maximum General Rates and Municipal Charges	$	57,559,533	$	59,577,162
Budgeted General Rates and Municipal Charges	$	57,556,739	$	59,573,841

4.1.1(m) Estimated total amount to be raised by supplementary rates

Year	Annual Supplementary Rates $'000
2025-26	273
2026-27	182
2027-28	267
2028-29	382
2029-30	390

4.1.1(n) 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. However, the total amount to be raised by rates and charges may be influenced by:

- Supplementary valuations for new properties or subdivisions (2026-27: estimated $182 thousand)
- The variation of returned levels of value (e.g. valuation objections)
- Changes of use of land such that rateable land becomes non-rateable land and vice versa
- Changes of use of land such that residential land becomes business land and vice versa

4.1.1(o) Differential rates

The temporary support measure that reduced the Farm Rate Land to 64% (down from 75%) and Commercial/Industrial Land to 165% (down from 190%) for the 2025-26 year will be extended into 2026-27. This extension recognises the ongoing financial pressures these sectors continue to face as the drought transitions into the recovery cycle.

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

- A general rate of 100% (0.15948 cents in the dollar of CIV) for all rateable residential properties
- A farm rate of 64% (0.10207) cents in the dollar of CIV) for all rateable farm properties
- A commercial/industrial rate of 165% (0.26314 cents in the dollar of CIV) for all rateable business 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 cents in the dollar 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, the types of classes of land that are subject to each differential rate and the uses of each differential rate are set out below.

General Rate land

General rate land is any rateable land which is used primarily for residential purposes or does not have the characteristics of Farm Rate land or Commercial/Industrial Rate land.

The vacant land affected by this rate is that which is zoned residential under the Surf Coast Shire Planning Scheme.

The objectives of this differential rate are 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.

For more information, please refer to the Surf Coast Shire Revenue and Rating Plan 2025-29.

Farm Rate Land

Farm Rate is any land, which is:

- 2 or more hectares in area
- Used primarily for primary producing purposes from its activities on the land; used primarily for grazing (including agistment), dairying, pig-farming, poultry farming, fish farming, tree farming, bee keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of those activities
- Used by a business that:
  - Has a significant and substantial commercial purpose of character
  - Seeks to make a profit on a continuous or repetitive basis from its activities on the land
  - Is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating

The characteristics of the planning scheme zoning are applicable to the determination of farmland which will be subject to the rate of commercial land. The classification of the land will be determined by the occupation of that land for its best use and have reference to the planning scheme zoning.

The objectives of this differential rate are 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 Farm Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services with considerations to maintain agriculture as a major industry in the municipal district, and to facilitate the longevity of the farm sector and achieve a balance between providing for growth and retaining the important agricultural economic base.

For more information, please refer to the Surf Coast Shire Revenue and Rating Plan 2025-29.

Commercial/Industrial Rate Land

Commercial/Industrial Rate is any land, which is:

- Used primarily for the carrying out the manufacture or production of, or trade in goods or services (including tourist facilities and in the case of a business providing accommodation for tourists, is prescribed accommodation under the Public Health and Wellbeing Act (Vic) 2008; or
- An unoccupied building erected which is zoned Commercial or Industrial under the Surf Coast Shire Planning Scheme; or
- Unoccupied land which is zoned Commercial or Industrial under the Surf Coast Shire Planning Scheme

The objectives of this differential are 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/Industrial Rate land properties is fair and equitable, having regard to the cost and the level of benefits derived from provision of Council services.

The commercial businesses of Surf Coast Shire benefit from ongoing significant investment by Council in services and infrastructure. Council also notes the tax deductibility of Council rates for commercial properties which is not available to the residential sector, and also the income generating capability of commercial based properties.

The Commercial differential rate is applied to promote the economic development objectives for the Surf Coast Shire as outlined in the Council Plan. These objectives include an ongoing significant investment to create a vibrant economy and includes the maintenance and improvement of tourism infrastructure. Construction and maintenance of public infrastructure, development and provision of health and community services and the general provision of support services and promotion of business in Surf Coast Shire.

The level of funding applied to the above objectives is normally a 90% loading, this has been temporarily reduced to 65% for 2025-26 and 2026-27. The loading is additional to the amount that would have been raised if there were no differential applied. The remaining balance of the funds (i.e. the amount equivalent to the General Rate) is to be applied to the provision of general Council services.

For more information, please refer to the Surf Coast Shire Revenue and Rating Plan 2025-29.

Municipal Charge

The municipal charge is declared for the purpose of covering some of the administrative costs of Council. The municipal charge is declared in respect of all rateable land within the municipality district in respect of which a municipal charge may be levied.

For more information, please refer to the Surf Coast Shire Revenue and Rating Plan 2025-29.

Trust for Nature

New from 2026-27, Council offers a Trust for Nature Rebate for ratepayers who have placed a Trust for Nature conservation covenant on their property. This rebate acknowledges the long-term commitment of these landholders to protecting biodiversity on their land, which aligns with Council’s commitment towards Environmental Leadership. Under the Trust for Nature Rabate, landholders receive a rebate of $20 per hectare, up to a maximum of $500 per property, commencing 1st July 2026. Eligible property owners that register new covenants will be eligible for a rebate from the following 1st July following the registration.

Service Charges

Council’s waste service charge, levied as part of the annual rates notice, funds the provision of waste services for the community, including kerbside collections, waste disposal and recyclable material processing, public litter management and the operation of the shire’s resource recovery centres as well as the Anglesea landfill. Council continues to be a circular economy leader, adopting it’s Circular Economy Action Plan 2024-2027 in July 2024, outlining circular economy priority areas, actions and targets, to drive change within Council, and across the community, aligned with the Victorian Government’s circular economy goals. This supports Council’s focus on financial sustainability with the sending of waste to landfill being the most expensive way of managing waste. Council was an early adopter of the Victorian Government’s legislated four-bin kerbside collection system: FOGO (food organics and green organics), recycling, glass only and landfill, helping to maximise resource recovery and avoid sending materials to landfill.

The waste service charge is not subject to the rate cap, and the increase for the 2026-27 budget year has been set at 3.5% (to $533) for the urban waste service charge and 6.1% (to $519) for the rural waste service charge. The higher rural waste service charge increase is to align the two waste service charges over the next two years. The costs of waste disposal, managing the landfill and future landfill rehabilitation have been considered in setting these charges and the charges respond to increasing waste service costs.

Surplus funds collected from the waste service charge in excess of annual waste service costs are transferred into the Waste Reserve. The Waste Reserve is used to manage and rehabilitate the Anglesea Landfill as well as cover the costs to deliver waste projects to futureproof waste facilities to meet community needs and cater for our growing population. The allocation of funds from the reserve and annual expenditure of the waste service charge income is guided by the Council Plan, the requirements of Victorian Government legislation and Council endorsed waste services.

The Anglesea landfill is estimated to reach the end of its life by 30 June 2030. The current estimated cost to complete rehabilitation works at the landfill at the end of its useful life is $12.6 million, a cost that has increased significantly from the 2022-23 estimation of $7.1 million. This is due to CPI, increased regulatory compliance requirements and escalating material and construction costs. As required under our landfill licence, Council is required by the Environmental Protection Authority (EPA) to have verified financial assurance to ensure we are capable of progressively rehabilitating the site as required. Additional funds to those projected in the waste reserve will be required to fund these rehabilitation works, and as a result, Council is proposing a $7 million dollar loan in 2030-31.

The waste service charge is separated from general rates to ensure that waste charges are aligned with the actual costs of delivering waste services. Waste service costs continue to increase each year, including Victorian Government waste levy fees and contractor costs. The Victorian Government municipal waste levy is collected via the waste service charge and waste disposal charges and passed on to the Victorian Government.

The objectives of the annual waste service charge (refuse collection and disposal) are to recover:

- The contract cost of provision of Council's waste services
- The cost of disposal of collected refuse in Council's landfill and resource recovery sites; and
- The cost of collection of refuse from:
  - Residential premises within the township areas, in accordance with the Waste Collection Contract and Waste Collection Maps
  - Residential premises in the rural collection area (optional)
  - Commercial premises within the township areas (optional) subject to approval by Council's Environmental Health Services department
- Other waste related expenses.

The criteria for the annual waste service charge are:

- An urban waste service charge per service for all residential tenements and each commercial tenement (optional) where approval has been given by the Environmental Health Services department, in respect of which a waste service collection is made in the urban townships
- A rural waste service charge per service for each residential tenement collection made in the rural collection area (optional) within the municipality.

Council's application and use of the annual waste service charge is in accordance with the Local Government Act 1989 and the Circular Economy (Waste Reduction and Recycling) Act 2021 and is also materially consistent with the Minister's Good Practice Guidelines for Service Rates and Charges.

Emergency Services and Volunteer Fund

The Victorian Government's Emergency Services and Volunteer Fund levy is collected by Council via its rates notice. Councils then pass this levy directly onto the Victorian Government in full to fund emergency and volunteer services.

4.1.2 Statutory Fees and Charges

Statutory fees and charges comprise fees and fines levied in accordance with legislation and include planning certificates, subdivision certificates, building certificates and local law infringements. Revenue from statutory fees and charges are budgeted to decrease by 1.1% or $0.02 million compared to 2025-26. Infringements and Fines revenue is expected to fall by $0.11 million as the 2025-26 forecast included one-off revenue from election and animal related fines. Building Compliance revenue is projected to decrease by $0.03 million due to additional pool permit compliance revenue captured in the prior year's forecast. Subdivision Supervision, Certification and Plan Checking are budgeted to increase by $0.07 million, reflecting the timing of subdivision development. Town Planning Fees are expected to rise by $0.04 million following a slowdown experienced in the 2026 year.

	2025-26 Forecast $'000	2026-27 Budget $'000	Change $'000	Change %
Building Compliance	251	222	(29)	(11.5%)
Infringements and Fines	1,013	904	(109)	(10.8%)
Land information Certificates	61	63	2	2.5%
Other Statutory Fees and Fines	87	91	4	4.6%
Subdivision Supervision, Certification and Plan Checking	88	160	73	83.2%
Town Planning Fees	677	713	36	5.4%
Total Statutory Fees and Charges	**2,176**	**2,153**	**(23)**	**(1.1%)**

4.1.3 User Charges

User charges primarily relate to the recovery of service delivery costs through fees for Council services. Overall, user charges are expected to increase by 17.4%, or $1.22 million. The main contributor to this increase is the opening of the new Wudi Baierr Aquatic and Recreation Centre, which will operate for half of the financial year and results in a $1.14 million increase in the Leisure Centre and Recreation category.

Animal Control fees are forecast to rise by 9.8% or $0.05 million largely due to the Victorian Government's mandatory levy on cat and dog registrations, which will effectively double from 1 July 2026. A decrease of $0.13 million in Other Fees is expected with a reduction in debt collection income and lower revenue from electric vehicle charging stations.

Registrations and Other Permits are projected to increase by $0.05 million, driven by the three-yearly caravan park permit renewals due in 2027. Royalties are expected to decrease by $0.02 million as the Gherang Gravel Pit current site is nearing the end of its operational life and a new contract will be tendered in 2027. An interim pause in extraction has been factored in to allow for establishment of the new site.

For a list of Fees and Charges, see Appendix A.

	2025-26 Forecast $'000	2026-27 Budget $'000	Change $'000	%
Aged Services	21	22	1	2.7%
Animal Control	512	562	50	9.8%
Child Care/Childrens Programs	232	231	(1)	(0.2%)
Gravel Pit Fees	63	70	7	11.1%
Lease Rentals	92	96	4	4.4%
Leisure Centre and Recreation	1,386	2,521	1,135	81.9%
Other Fees	242	115	(128)	(52.7%)
Registration and Other Permits	705	758	53	7.5%
Royalties	300	280	(20)	(6.7%)
Waste Management Services	3,437	3,552	115	3.4%
Total User Charges	**6,989**	**8,206**	**1,217**	**17.4%**

4.1.4 Grants Operating and Capital

Operating and capital government grants comprise all funding received from Victorian and Commonwealth Government agencies to support Council's service delivery and capital works program. This reduction is primarily driven by the timing of non-recurrent capital project funding, which varies from year to year. Council's practice is to only include grant income in the budget where a signed funding agreement exists. The recognition of grant income for the Wurdi Baierr Aquatic and Recreation Centre in 2025-26 represents the most significant contributor to the year-on year decrease.

	2025-26 Forecast $'000	2026-27 Budget $'000	Change $'000	%
Commonwealth Funded Grants	34,324	3,458	(30,866)	(89.9%)
State Funded Grants	36,378	6,175	(30,203)	(83.0%)
Total Grants	**70,702**	**9,633**	**(61,069)**	**(86.4%)**

Recurrent operating grants are forecast decrease. This favourable movement is largely attributable to the 80% ($4.87 million) of the Federal Assistance Grant for 2026-27 being paid to Council in 2025-26. A 20% allocation has then been budgeted for 2026-27. In the 2025-26 Forecast, separate to the 80% for 2026-27, only 50 per cent of the Federal Assistant Grant was being recognised in 2025-26, as the remaining portion was received in advance during 2024-25.

Operating Grants	2025-26 Forecast $'000	2026-27 Budget $'000	Change $'000	Change %
Recurrent - Commonwealth Government				
Environmental Health	4	4	-	-
Federal Assistance Grant	7,798	1,217	(6,582)	(84.4%)
Occassional Care	197	203	6	3.0%
Transport	36	37	1	3.0%
Recurrent - State Government				
Child & Family Health	488	528	39	8.0%
Community Emergency Management	240	240	-	-
Environmental Health	48	47	(1)	(1.1%)
Kindergartens	4,696	5,225	529	11.3%
School Crossings	97	100	3	2.8%
Seniors Festival	13	3	(10)	(76.9%)
Youth Services	232	32	(200)	(86.2%)
Total Recurrent Operating Grants	**13,850**	**7,635**	**(6,214)**	**(44.9%)**
Non-Recurrent - Commonwealth Government				
Nil	-	-	-	-
Non-Recurrent - State Government				
Asset & Engineering	15	-	(15)	(100.0%)
Child & Family Health	97	-	(97)	(100.0%)
Community Health & Development	7	-	(7)	(100.0%)
Disaster Recovery Funding	129	-	(129)	(100.0%)
Early Years	1	1	-	-
Economic Development, Arts & Tourism	49	-	(49)	(100.0%)
Environment	129	-	(129)	(100.0%)
Primary Producer Support	1,077	-	(1,077)	(100.0%)
Waste Management	44	-	(44)	(100.0%)
Total Non-Recurrent Operating Grants	**1,547**	**1**	**(1,547)**	**(100.0%)**
Total Operating Grants	**15,397**	**7,636**	**(7,761)**	**(50.4%)**

Capital Grants	2025-26 Forecast $'000	2026-27 Budget $'000	Change $'000	%
Recurrent - Commonwealth Government				
Roads to Recovery Program	2,138	1,997	(141)	(6.6%)
Total Recurrent Capital Grants	**2,138**	**1,997**	(141)	(6.6%)
Non-Recurrent - Commonwealth Government				
Asset & Engineering	5,374	-	(5,374)	(100.0%)
Black Spot Program	4,423	-	(4,423)	(100.0%)
Integrated Planning	14,354	-	(14,354)	(100.0%)
Non-Recurrent - State Government				
Asset & Engineering	4,366	-	(4,366)	(100.0%)
Environment	65	-	(65)	(100.0%)
Integrated Planning	24,586	-	(24,586)	(100.0%)
Total Non-Recurrent Capital Grants	**53,167**	**-**	**(53,167)**	**(100.0%)**
Total Capital Grants	**55,305**	**1,997**	**(53,308)**	**(96.4%)**

Note, in accordance with Australian Accounting Standards, in some circumstances income is recognised in the Comprehensive Income Statement in the year it is earned, which may differ to the year it is received.

4.1.5 Contributions Monetary

Contributions relate to recoupment of expenditures, community contributions to capital works, and payments made by developers associated with new subdivision activity. Overall, contributions are budgeted to decrease by 42.7% or $1.73 million, compared to 2025-26.

This reduction primarily reflects changes in project activity and one-off items from the prior year. Project Contributions are expected to fall by $1.19 million due to the nature of projects being delivered and the associated contributions. Developer contributions are forecast to decrease by $0.51 million, largely due to the one-off Briody Drive development contribution of $0.83 million in the 2025-26 forecast. Sundry contributions are also reducing by $0.76 million following several one-off insurance-related receipts in 2025-26. In addition, contributions from the State Revenue Office for the administration of the Emergency Services and Volunteer Fund is decreasing by $0.03 million.

	2025-26 Forecast $'000	2026-27 Budget $'000	Change $'000	%
Community Contributions	127	131	4	3.3%
Developer Contributions	1,681	1,167	(514)	(30.6%)
Fleet Contributions	134	151	17	12.8%
Pensioner Rate Concession	576	634	58	10.0%
Project Contributions	1,188	-	(1,188)	(100.0%)
Recoupments - Statutory	107	108		0.4%
State Revenue Office (Emergency Services & Volunteer Fund)	109	79	(30)	(27.2%)
Sundry	126	50	(76)	(60.1%)
Total Monetary Contributions	**4,048**	**2,320**	**(1,729)**	**(42.7%)**

4.1.6 Contributions Non-Monetary

Non-monetary contributions relate to new subdivision assets being handed over to Council from developers (granted assets). Non-monetary contributions are budgeted to decrease by 19.28% or $1.08 million to $4.51 million compared to 2025-26. Subdivision assets budgeted to be handed over include Briody Drive West Torquay, 135 Austin Street Winchelsea, 20A Coombes Road Torquay, Stretton Estate Torquay, 600-640 Cape Otway Road Moriac, Winchelsea Industrial Estate, Deans Marsh-Birregurra Rd Low Density Residential and Gosney St Winchelsea.

4.1.7 Net Gain/(Loss) on Disposal of Property Infrastructure, Plant and Equipment

The net gain/(loss) on disposal of property infrastructure, plant and equipment reflects the sale of assets and is largely driven by the timing of asset sales, typically as part of the renewal program. These disposals are budgeted to increase by 167.8% or $0.80 million. In 2026-27, Council also anticipates the sale of land and buildings located at Mousley Drive, Winchelsea.

	2025-26 Forecast	2026-27 Budget	Change	
	$'000	$'000	$'000	%
Proceeds From Sale of Plant and Equipment	563	460	(103)	(18.4%)
Proceeds From Sale of Land and Buildings	61	1,272	1,211	1,986.0%
Written Down Value Plant and Equipment	(151)	(146)	4	2.8%
Written Down Value Land and Buildings	-	(317)	(317)	
Total Net Gain / (Loss) on Disposal	**474**	**1,269**	**795**	**167.8%**

4.1.8 Other Income

Other Income is budgeted to decrease by 43.2% or $1.64 million compared to 2025-26. Other income reflects found infrastructure assets, interest on investments and volunteer services. Interest on investments is budgeted in 2026-27 to reduce by $1.66 million in recognition of cash on hand, reducing in line with capital and operational program delivery and a forecast decrease in rate of return to 3.0%. Once off found drainage infrastructure assets are included in the Forecast, valued at $1.01 million.

4.1.9 Employee Costs

Employee benefits include all labour related expenditure such as wages and salaries and on-costs such as allowances, leave entitlements, employer superannuation and workers compensation insurance. Employee costs in the Comprehensive Income Statement do not include capitalised labour costs. Employee costs are budgeted to increase by 6.6% or $2.80 million compared to 2025-26.

Material items increasing Council’s employee costs include:

- Annual wage indexation under the Surf Coast Shire Enterprise Agreement 2026-29 $1.29 million
- Banding level increments in line with Surf Coast Shire Enterprise Agreement $0.28 million
- New recurrent employees $0.33 million (2.94 FTE)
- New operating project employees $0.52 million (3.01 FTE) and timing of carried forward project employee costs $0.37 million (3.37 FTE).
- Employee vacancies and acting arrangements provided savings in the 2025-26 Forecast, which are budgeted to return in 2026-27 (6.02 FTE); these are generally offset by once off additional costs in 2025-26

The investment in new recurrent employees includes initiatives to embed Council’s digital transformation program (0.8 FTE) and improve IT support (1.0 FTE). Due to increased use and weather conditions, improvements to sports fields through increased oval renewal works are also budgeted for (0.5 FTE), along with communications support for waste services (0.4FTE).

	2025-26 Forecast $'000	2026-27 Budget $'000	Change $'000	%
Wages and Salaries	35,082	37,783	2,701	7.70%
Superannuation	4,601	4,831	230	5.00%
WorkCover	700	745	46	6.53%
Casual Staff	931	637	(294)	(31.56%)
Training	240	326	87	36.09%
Volunteer Employees	566	583	17	3.00%
Other	278	298	20	7.29%
Fringe Benefits Tax	51	42	(9)	(18.20%)
Total Employee Costs	**42,448**	**45,246**	**2,798**	**6.6%**

4.1.10 Materials and Services

Materials and services include the purchase of consumables, payments to contractors for the provision of services, utility costs and expensed capital works. Overall, materials and services are budgeted to increase by 8.9% or $2.9. million compared to 2025-26.

New recurrent activities are budgeted for at $2.19 million. The most significant of these is the operation of the Wurdi Baierr Aquatic and Recreation Centre, which is scheduled to operate for six months of the 2026-27 year and accounts for $1.53 million classified under Sub-Contractors and Utilities. A full list of all new recurrent activities in provided in section 3.10.

The increase in operating projects for 2026-27 reflects the nature of multi-year projects, with $1.97 million of materials and services in the planned carry forward from 2025-26.

Royalties are budgeted to increase by $0.16 million reflecting forecast growth in landfill volumes and the EPA levy rate increase.

Consultants are budgeted to increase by $0.14 million mainly due to the Emissions Reduction Strategy program transitioning from Operating Projects to recurrent expenditure, which results in its reclassification under consultants.

Expensed capital works are budgeted to decrease by $0.35 million to $1.42 million compared to 2025-26. Expensed capital works relate to Council assets and major projects that do not meet the definition of asset expenditure under Australian Accounting Standards. Types of works included in this category include asset condition audits, works on assets that are not owned by Council (example Vic Roads assets) and reconstruction works relating to weather events.

	2025-26 Forecast $'000	2026-27 Budget $'000	Change $'000	%
Consultants	740	878	(138)	(18.7%)
Expensed Capital Works	1,768	1,417	351	19.9%
Fuel	750	697	53	7.0%
General Maintenance	715	771	(56)	(7.8%)
Grants, Contributions and Sponsorship	1,501	1,569	(68)	(4.5%)
Information Technology	2,197	2,398	(201)	(9.1%)
Insurances	1,286	1,349	(63)	(4.9%)
Legal Costs	110	113	(2)	(2.1%)
Materials	1,779	1,777	2	0.1%
Office Administration	982	989	(7)	(0.7%)
Operating Projects	2,345	3,142	(797)	(34.0%)
Other Sundry	162	142	21	12.8%
Royalties	1,999	2,157	(159)	(7.9%)
Sub-Contractors	15,844	17,327	(1,483)	(9.4%)
Utilities	813	1,198	(384)	(47.2%)
Total Materials and Services	**32,993**	**35,924**	**(2,931)**	**(8.9%)**

4.1.11 Depreciation

Depreciation measures the allocation of the value of an asset over its useful life for Council's property, infrastructure (includes assets such as roads and drains), plant and equipment as a result of delivering services to the community. Depreciation is budgeted to increase by $2.65 million or 12.6%. The increases to depreciation are due to the 2025-26 revaluation of roads and the 2026-27 capital works program, granted assets and the full year effect of depreciation for the 2025-26 capital program. In addition, the property class of asset budgeted increase of $1.43 million is materially related to the completion of the Wurdi Baierr Aquatic and Recreation Centre. The plant and equipment increase of $0.06 million or 2.9% is reflective of renewal programs. Refer to Section 4.5 notes on Statement of Capital Works for a more detailed analysis of Council's capital works program for the 2026-27 year.

	2025-26 Forecast $'000	2026-27 Budget $'000	Change $'000	%
Infrastructure	15,880	17,049	(1,169)	(7.4%)
Plant and Equipment	2,015	2,075	(59)	(2.9%)
Property	2,671	4,097	(1,425)	(53.4%)
Waste	550	550	-	-
Total Depreciation	**21,117**	**23,770**	**(2,653)**	**(12.6%)**

4.1.12 Amortisation

Amortisation measures the allocation of an intangible asset over its useful life. Amortisation of the Anglesea Landfill air space has been budgeted over the remaining life of the asset, with a budgeted closure date of 30 June 2030.

4.1.13 Depreciation – Right of Use Assets

Depreciation of right of use assets is expected to increase by 18.0% or $0.07 million compared to 2025-26 due to a new lease for the Gherang Gravel pits, partially offset by a reduction in the number of leased vehicles being held.

4.1.14 Allowance for Impairment Losses

Allowance for Impairment Losses relates to bad and doubtful debts. They are budgeted at a materially same level as the prior year.

4.1.15 Borrowing Costs

Borrowing costs represent interest charged by financial institutions on borrowed funds. The increase of $0.13 million or 70.4% compared to 2025-26, is driven by the proposed $6 million of new borrowings for the Wurdi Baierr Aquatic and Recreation Centre, with repayments budgeted to commence for six months in 2026-27. The borrowings have been modelled over a 25 year term at an interest rate of 6.00% and are forecast to be taken out 31 December 2026.

4.1.16 Finance Costs Leases

Finance costs leases represent the interest component of lease payments. These costs are budgeted to align with the underlying lease schedules. The reduction in interest expense in 2026-27 reflects that the waste asset leases are entering their final year, during which interest charges decline as the principal balance reduces.

4.1.17 Other Expenses

Other Expenses are budgeted to increase by 8.2% or $0.29 million. This movement is largely driven by a $0.25 million rise in asset write offs associated with the asset renewal program in 2026-27. Councillor Allowances are expected to increase by $0.02 million consistent with the Victorian Independent Remuneration Tribunal determination, noting the forecast year included once-off savings due to councillors taking leave without pay. External audit expenditure is also projected to rise with a forecast increase of $0.02 million, reflecting the additional costs required to audit the financial statements of Council’s Community Asset Committees.

	2025-26 Forecast	2026-27 Budget	Change	
	$'000	$'000	$'000	%
Asset Write Offs	2,951	3,203	(252)	(8.5%)
Councillors' Allowances	411	433	(22)	(5.3%)
Auditors' Remuneration - Internal Audit	139	142	(4)	(2.7%)
Auditors' Remuneration - External Audits	61	77	(16)	(25.6%)
Total Other Expenses	**3,562**	**3,855**	**(293)**	**(8.2%)**

4.1.18 Net Asset Revaluation Increment

Asset classes scheduled for revaluation in 2026-27 include Parks, Open Space and Streetscape and Recreation and Leisure, and Footpaths. A 10% revaluation increment has been applied for budgeting purposes.

Asset classes being revalued in 2025-26 are Roads, Bridges, Off-street Car Parks, and Land. The revaluation increments for these categories are based on the information currently available from the ongoing revaluation process.

4.2 Balance Sheet

4.2.1 Current Assets

Cash and cash equivalents include cash held in the bank, petty cash and investments with short term maturities of three months or less. Other financial assets include investments with maturities greater than three months. The balance of cash and cash equivalents are budgeted to decrease by $0.29 million to $3.37 million in 2026-27. The balance of other financial assets is budgeted to decrease by $26.52 million to $49.00 million in 2026-27 with the continuation of the delivery of the capital works program, noting the completion of the Wurdi Baierr Aquatic and Recreation Centre in 2026-27.

4.2.2 Non-Current Assets

Property, infrastructure, plant and equipment is the largest component of Council's balance sheet and represents the value of all the land, buildings, roads, drainage, recreation facilities and plant and equipment assets owned by Council. The increase of $34.59 million in this balance is attributable to the total capital works program, excluding landfill provision works and expensed capital works $41.25 million, granted assets $4.51 million, cyclical revaluation of assets $16.27 million, less depreciation of assets $23.77 million, asset write-offs $3.20 million, and written down value of assets disposed $0.46 million in line with the asset disposals in Council's Plant and Equipment disposal schedules.

4.2.3 Provisions

Provisions include accrued long service leave and annual leave for employees as well as future landfill rehabilitation. The provision balances in 2026-27 will decrease by $0.10 million with an increase in employee provisions being offset by planned landfill provision works of $0.34 million.

4.2.4 Interest Bearing Liabilities

Interest bearing liabilities are broken up into current and non-current categories on the balance sheet. The current component represents the amount to be repaid in the following year. After loan repayments of $2.26 million and new borrowings of $6.00 million, total debt is forecast at $11.90 million as at 30 June 2027. The borrowings of $6 million for the Wurdi Baierr Aquatic and Recreation Centre have been forecast to be taken out on 31 December 2026.

Borrowing levels are within the local government prudential guidelines that set limits for working capital, levels of debt and debt commitment costs compared to levels of rate revenue and assets (see financial performance indicators in Section 5). Borrowings spread the cost of new infrastructure over time supporting inter-generational equity and allows Council to fund new infrastructure it may otherwise not have been able to afford.

Year	New Borrowings $'000	Principal Paid $'000	Interest Paid $'000	Balance 30 June $'000
2025-26	-	2,195	188	8,162
2026-27	6,000	2,260	320	11,902
2027-28	-	2,330	448	9,572
2028-29	-	1,984	400	7,588
2029-30	-	1,991	358	5,596

The following table shows information on borrowings specifically required by the Local Government (Planning and Reporting) Regulations 2020.

	2025-26 Forecast $'000	2026-27 Budget $'000	2027-28 Projection $'000
Total amount borrowed as at 30 June of the prior year	**10,356**	**8,162**	**11,902**
Total amount to be borrowed	-	6,000	-
Less total amount projected to be redeemed	2,195	2,260	2,330
Total amount proposed to be borrowed as at 30 June	**8,162**	**11,902**	**9,572**

4.2.5 Current Liabilities

Current liabilities are budgeted to decrease in 2026-27 by $3.07 million. This movement is mainly attributable to the decrease in Trade and Other Payables of $3.33 million partially offset by an increase in lease liabilities of $0.29 million. The expected decrease in Trade and Other Payables is anticipated as Council's largest project, the Wurdi Baierr Aquatic and Recreation Centre, is due to be completed in the middle of the 2026-27 financial year. The increase in lease liabilities is due to the assumption on the renewed Gherang Gravel Pit land lease. Interest bearing liabilities represent borrowings to be repaid in the following year and will increase by $0.07 million in line with Council's borrowings portfolio.

4.2.6 Non-Current Liabilities

The increase of $3.59 million in 2026-27 is due to the net movement in interest bearing liabilities with the non-current component of the new borrowings for the Wurdi Baierr Aquatic and Recreation centre netted off with the transfer of loan repayments to current assets.

4.3 Statement of Changes in Equity

The Statement of Changes in Equity shows the opening balance of equity, the movements and the closing balance. The movements are the surplus for the year and the net asset revaluation.

4.3.1 Total Equity

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 reserve, which represents the difference between the previously recorded value of assets and their current valuations
- Other reserves, which are funds that Council wishes to separately identify as being set aside to meet a specific purpose in the future and to which Council has committed. These amounts are separated from the Future Cash Fund Reserve which is not being held for a specific purpose

4.3.2 Reserve Transfers

During the 2026-27 year a net amount of $25.00 million is to be transferred from other reserves. This is a transfer between equity balances only and does not impact the total balance of equity. The increase in the asset revaluation reserve of $16.27 million reflects the anticipated increase in value of Council assets in the 2026-27 year. The following table outlines the proposed movements through the cash reserves during 2026-27. The carried forward amounts for capital works and operational projects reflect the cash backing of projects at the end of the year and includes funds set aside for multi-year projects.

Reserve	Opening Balance $'000 01-07-2026	Transfer To Reserve $'000	Transfer From Reserve $'000	Closing Balance $'000 30-06-2027
Future Cash Fund	14,993	(1,719)	190	13,084
Adopted Strategy Implementation	5,751	-	4,926	825
Aireys Inlet Units	344	3	-	347
Annual Leave	156	-	-	156
Asset Renewal	929	12,906	12,797	1,038
Defined Benefits Superannuation	1,224	-	-	1,224
Developer Contributions	1,894	-	50	1,844
Gherang Gravel Pits	1,430	-	-	1,430
Main Drainage	114	-	-	114
Open Space	2,840	150	-	2,990
Torquay Jan Juc DCP	5,614	3,663	642	8,635
Trust and Deposits	3,166	-	-	3,166
Unspent Capital Works Allocations Reserve	31,779	11,337	31,229	11,887
Unspent Operational Projects Allocations Res	2,341	-	2,341	-
Waste	5,746	821	360	6,207
Winchelsea Infrastructure Plan Allocation	989	376	-	1,365
Total	**79,310**	**27,537**	**52,535**	**54,312**

4.4 Statement of Changes in Cash Flows

	NOTES	2025-26 Forecast $'000	2026-27 Budget $'000	Variance Fav/(Unfav) $'000
Cash Flow from Operating Activities				
Rates and Charges		67,610	71,102	3,492
Statutory Fees and Fines		2,176	2,153	(23)
User Charges		7,236	8,488	1,252
Grants - Operating		15,940	7,905	(8,035)
Grants - Capital		25,518	1,997	(23,521)
Contributions - Monetary		4,048	2,320	(1,729)
Interest Received		3,718	1,577	(2,141)
Net GST Refund/(Payment)		10,031	7,243	(2,788)
Employee Costs		(41,153)	(46,031)	(4,878)
Materials and Services		(47,533)	(46,186)	1,347
Net Cash Provided from Operating Activities	4.4.1	**47,592**	**10,567**	**(37,025)**
Cash Flows from Investing Activities				
Proceeds from Sale of Property, Plant & Equipment		624	1,732	1,108
Payments for Property, Plant, Equipment & Infrastructure Assets		(74,219)	(41,594)	32,624
Cash Flows from Investments		29,480	26,520	(2,960)
Net Cash Used in Investing Activities	4.4.2	**(44,114)**	**(13,342)**	**30,772**
Cash Flows from Financing Activities				
Finance Costs		(189)	(322)	(133)
Repayment of Lease Liabilities		(356)	(561)	(205)
Interest Paid - Lease Liabilities		(425)	(371)	54
Proceeds from Borrowings		-	6,000	6,000
Repayment of Borrowings		(2,195)	(2,260)	(65)
Net Cash Provided from Financing Activities	4.4.3	**(3,165)**	**2,487**	**5,651**
Net Increase/(Decrease) in Cash & Cash Equivalents Held		**313**	**(288)**	**(601)**
Cash & Cash Equivalents at the Beginning of the Period		3,341	3,654	313
Cash & Cash Equivalents at the End of the Period		**3,654**	**3,366**	**(288)**
Investments (Current and Non-Current Financial Assets)		75,520	49,000	(26,520)
Total Cash & Investments at the End of the Period	4.4.4	**79,174**	**52,366**	**(26,808)**

4.4.1 Net Cash Provided from Operating Activities

The decrease in net cash provided from operating activities of $37.03 million is mainly driven by the unfavourable movement of capital grants of $23.52 million which is a reflection of the changing nature of the capital program and a timing variance driven by early payment of 80% of the 2026-27 Grants Commission Allocation in June 2025-26. Additionally, grants are only included in the budget once funding agreements are signed. When this happens throughout the year Council recognises the grant revenue budget and related expenditure via a project budget adjustment report that is moved at a Council meeting. Other unfavourable movements include employee costs of $4.88 million; net GST refund due to the reduction in the capital works program of $2.79 million, and the reduction of interest received of $2.14 million; these are partially offset by favourable movements in rates and charges of $3.49 million and materials and services of $1.35 million. The materials and services favourable movement is largely driven by the reduction of the capital works program reducing the amount of GST expenses included in materials and services.

The net cash provided from operating activities does not equal the income statement surplus for the year as the expected revenues and expenses of Council includes non-cash items that are not included in the Cash Flow Statement and due to the timing of receipts and payments. The budgeted income statement surplus result is reconciled to budgeted cash flows available from operating activities as set out in the following table.

	2025-26 Forecast $'000	2026-27 Budget $'000	Variance $'000
Surplus for the Year	**57,682**	**(11,265)**	**(68,947)**
Add Depreciation and Amortisation	24,158	26,963	2,805
Less Granted Assets	(5,582)	(4,506)	1,076
Add Debt Servicing	188	320	132
Add Lease Interest	425	371	(54)
Add Net Loss/(Gain) on Disposal of Property Infrastructure, Plant and Equipment	(474)	(1,269)	(795)
Add Asset Write Offs	2,951	3,203	252
Add Net Movement in Current Assets and Liabilities	(31,757)	(3,250)	28,507
Cash Flows Available from Operating Activites	**47,592**	**10,567**	**(37,025)**

4.4.2 Cash Flows from Investing Activities

The budgeted favourable movement in cash from investing activities of $30.77 million compared to the forecast is primarily driven by a smaller capital program in 2026-27, which is $32.62 million lower than in 2025-26. This favourable movement is partially offset by an unfavourable movement in cash flows from investment activities of $2.96 million. The proceeds from sale of property plant and equipment ($1.11 million) also contribute to overall cash from investing activities.

Cash flows from investment activities mainly reflect transfers between long-term financial assets) and cash and short-term cash and cash equivalents (short term investments). These transfers do not impact the total value of council's cash and investments.

Further detail on the capital works program is provided in Section 4.5.

4.4.3 Cash Flows from Financing Activities

The favourable variance $5.65 million in cash flows from financing activities compared with the forecast is primarily due to Council's planned new borrowings of $6 million for the Wurdi Baierr Aquatic and Recreation Centre. This is partially offset by higher finance costs associated with interest on the new loan, with the related increase in finance costs with interests on the loan. In addition, the increase in lease liabilities is in relation to the assumptions for the new Gherang Gravel Pit land lease.

4.4.4 Total Cash and Investments

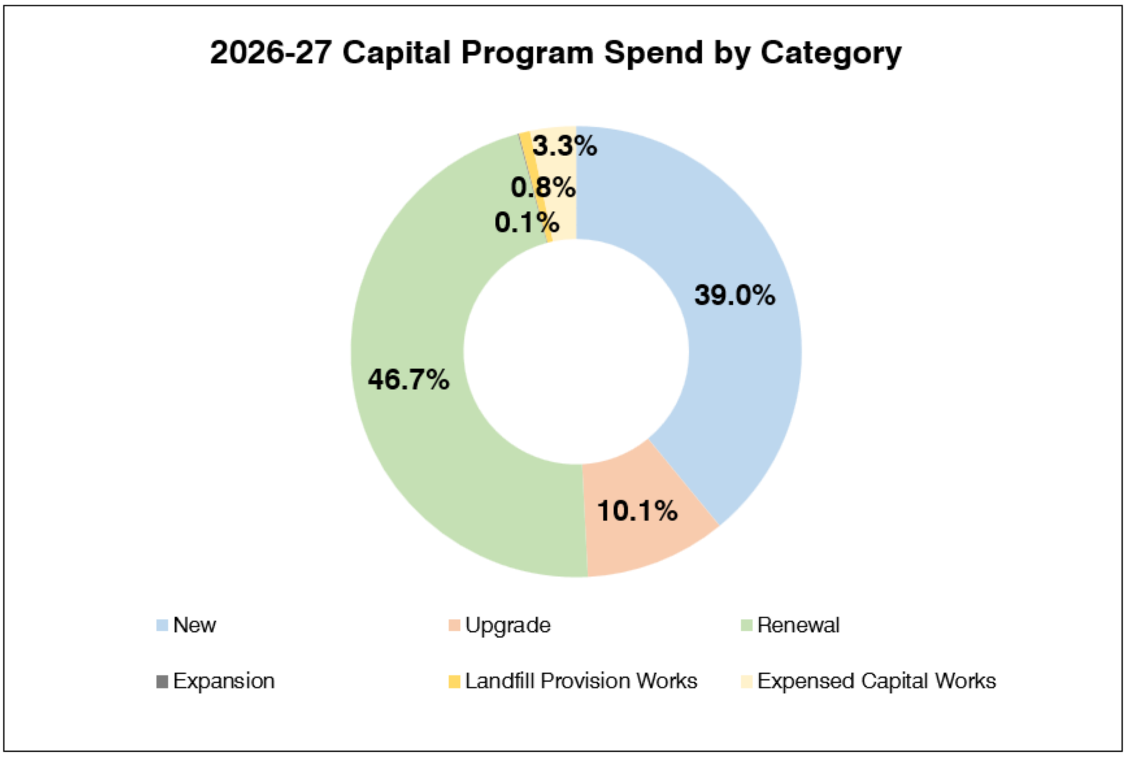
Total cash and investments (including current and non-current financial assets) are budgeted to decrease by $26.81 million to $52.37 million. Much of Council's cash and cash equivalents are held for specific purposes, and as such are not available to fund Council's operations. The following table shows the cash and cash equivalents as at 30 June 2026 which have been set aside for specific purposes in the future:

	2025-26 Forecast $'000	2026-27 Budget $'000
Future Cash Fund	14,993	13,084
Adopted Strategy Implementation	5,751	825
Aireys Inlet Social Housing Units	344	347
Annual Leave	156	156
Asset Renewal	929	1,038
Defined Benefits Superannuation	1,224	1,224
Developer Contributions	1,894	1,844
Gherang Gravel Pits	1,430	1,430
Main Drainage	114	114
Open Space	2,840	2,990
Torquay Jan Juc DCP Contributions	5,614	8,635
Trust and Deposits	3,166	3,166
Unspent Capital Works Allocations Reserve	31,779	11,887
Unspent Operational Projects Allocations Res	2,341	-
Waste	5,746	6,207
Winchelsea Infrastructure Plan Allocation	989	1,365
Reserve Offset	-	-
Total Reserves	**79,310**	**54,312**
Reserve Based Project Debtors and Creditors and Reserve Offset	(136)	(1,946)
Total Cash and Investments	**79,174**	**52,366**

4.5 Statement of Capital Works

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

	NOTES	2026-27 Budget Spend $'000	2026-27 Budget Allocation $'000
Carried Forward Capital Works			
Bridges		1,458	1,523
Buildings		9,400	9,746
Computers & Telecommunications		604	604
Drainage & Sewerage		1,379	1,930
Expensed Capital Works		572	1,735
Footpaths & Cycleways		674	915
Landfill Provision		287	471
Offstreet Car Parks			3
Parks, Open Space & Streetscapes		532	649
Plant, Machinery & Equipment		641	662
Recreation, Leisure & Communities		2,376	3,115
Roads		3,701	9,567
Waste		207	307
Total Carried Forward Works	4.5.2	**21,832**	**31,229**
New Works			
Bridges		100	100
Buildings		7,822	8,892
Computers & Telecommunications		400	400
Drainage & Sewerage		455	512
Expensed Capital Works		844	852
Fixtures, Fitting & Furniture		10	10
Footpaths & Cycleways		669	685
Landfill Provision		56	60
Parks, Open Space & Streetscapes		380	380
Plant, Machinery & Equipment		1,692	1,692
Recreation, Leisure & Communities		2,466	2,616
Roads		6,004	6,620
Waste		280	300
Total New Capital Works	4.5.1	**21,179**	**23,119**
Total Capital Works		**43,011**	**54,348**
Represented by			
New Asset Expenditure		16,789	20,761
Asset Renewal Expenditure		20,065	22,683
Asset Expansion Expenditure		33	38
Asset Upgrade Expenditure		4,364	7,694
		41,251	**51,178**
Expensed Capital Works		1,417	2,639
Landfill Provision Works		343	531
Total Capital Works		**43,011**	**54,348**



The statement of capital works table in Section 4.5 above shows both the spend, which reconciles to the Statement of Capital Works in Section 3.5 and the budget allocation which includes funds allocated to budgets that may be spent over multiple years. Following the 2025-26 forecast spend on capital works of $75.99 million, the 2026-27 budget spends $43.01 million on capital works. Of the 2026-27 capital works spend, $21.83 million relates to existing projects being carried forward from 2025-26 and $21.18 million relates to new capital works spend.

The variance in allocation and spend timing on projects varies due to project implementation and cash flow timing. Importantly, allocated project funds are retained on the project budget until spent or formally reallocated by Council. The variance between the 2026-27 new capital works allocation and spend of $1.94 million relates to the timing and delivery of multi-year projects including Surf Coast Aquatic and Health Centre $0.50 million and Building Renewal Program - Refurbishment of Australian National Surfing Museum $0.30 million. The capital program contingency of $0.84 million is also included in the variance as it is not budgeted to be spent.

4.5.2 2026-27 Capital Program Spend

For the year ending 30 June 2027

Capital Program - Spend	Asset Expenditure Types							Funding Sources					
								External Funds		Council Cash			
	Renewal $'000	Upgrade $'000	Expansion $'000	New $'000	Expensed $'000	Landfill Provision $'000	Total Expenditure $'000	Grants $'000	Borrowings $'000	Asset Sales $'000	Cash Reserve Funds $'000	Direct Funded $'000	Total Funding $'000
Renewal Program													
Active Play Items Renewal Program	150						150				150		150
Active Play Renewal Program - Banyul Warri Fields Parwan Soccer Pitch, Torquay	1,716						1,716				1,716		1,716
Asset Condition Audits					210		210				210		210
Asset Renewal Program Management	169						169				169		169
Bridge Renewal Program	100						100				100		100
Building Renewal Program	850						850				850		850
Building Renewal Program - Refurbishment of Australian National Surfing Museum	950						950				950		950
Drainage Renewal Program	150						150				150		150
Facility Signage Renewal Program	30						30				30		30
Fencing Renewal Program	200						200				200		200
Footpath Renewal Program	500						500				500		500
Guardrail Renewal Program	100						100				100		100
Heavy Plant Replacement Program	1,197						1,197			435	762		1,197
I.T. Renewal Program	150						150				150		150
I.T. Software Renewal Program	250						250				250		250
Irrigation Renewal Program	100						100				100		100
Kerb Renewal Program	200						200				200		200
Light Fleet Replacement Program	435						435			25	410		435
Park Furniture Renewal Program	100						100				100		100
Playground Renewal Program	200						200				200		200
Sealed Road Renewal Program	2,900						2,900				2,900		2,900
Skate Park Renewal Program	300						300				300		300
Small Plant Replacement Program	60						60				60		60
Structures Renewal Program	300						300				300		300
Unsealed Road Renewal Program	1,040						1,040				1,040		1,040
Water Sensitive Urban Design Renewal Program	150						150				150		150
Total Renewal Program	**12,297**				**210**		**12,507**			**460**	**12,047**		**12,507**
Torquay Jan Juc Developer Contribution Plan Program													
Duffields Road Upgrade (RD08) - Design		83					83				83		83
Infrastructure Contributions Lead					85		85				85		85
Torquay Jan Juc DCP Review (DCP01)					93		93				93		93
Developer Contributions Reserve													
Non Standard Lighting Renewal Program	50						50				50		50
Total DCP / Infrastructure Development Program	**50**	**83**			**178**		**311**				**311**		**311**

Capital Program - Spend	Expenditure							Funding					
								External Funds			Council Cash		
	Renewal $'000	Upgrade $'000	Expansion $'000	New $'000	Expensed $'000	Landfill Provision $'000	Total Expenditure $'000	Grants $'000	Borrowings $'000	Asset Sales $'000	Cash Reserve Funds $'000	Direct Funded $'000	Total Funding $'000
Waste Management Program													
Anglesea Landfill Stage 5 Rehabilitation - Design						56	56				56		56
Torquay Resource Recovery Centre technical investigation and design				280			280				280		280
Total Waste Management Program				**280**		**56**	**336**				**336**		**336**
Other Programs													
Business Cases													
Solar & Energy Transition Program	111			111			222					222	222
Drainage													
Stormwater Management Studies Recommendation - Design		45					45					45	45
Footpaths & Cycleways													
Annual Pathway Program 2026-27				93			93					93	93
Other Assets													
Annual Public Art Restoration Program	10						10					10	10
Roads/Road Safety													
Road Safety Program 2026-27		125		60			185					185	185
Roads to Recovery - Barwon Terrace, Winchelsea - Upgrade and Safety Improvements	114	456					570	570					570
Roads to Recovery - Cape Otway Road Renewal and Widening	62	247					309	309					309
Roads to Recovery - Fairhaven Landslip Remediation					81		81	81					81
Roads to Recovery - Gosney Street Road Safety Works - Subject to Grant Funding		139					139	139					139
Roads to Recovery - Wadawurrung Way - Design					53		53	53					53
Roads to Recovery Program	247	62					309	309					309
Safer Cycling Strategy Delivery - High Priority Low Cost Actions				76			76					76	76
Total Other Programs	**544**	**1,074**		**340**	**134**	**-**	**2,093**	**1,461**				**632**	**2,093**
Growth and Compliance													
Critical Drainage Rectification Program		76	33		223		332					332	332
Disability Discrimination Act - Facility Improvements - Annual Implementation Plan					100		100					100	100
Wurdi Baierr Aquatic & Recreation Centre				5,500			5,500		5,500				5,500
Total Growth and Compliance		**76**	**33**	**5,500**	**323**		**5,932**		**5,500**			**432**	**5,932**
Total New Capital Works Spend	**12,891**	**1,234**	**33**	**6,120**	**844**	**56**	**21,179**	**1,461**	**5,500**	**460**	**12,694**	**1,064**	**21,179**
Carried Forward Capital Projects													
Carried Forward Capital Projects	7,174	3,130		10,669	572	287	21,832				21,832		21,832
Total Carried Forward Capital Projects	**7,174**	**3,130**		**10,669**	**572**	**287**	**21,832**				**21,832**		**21,832**
Total Capital Works Program Spend	**20,065**	**4,364**	**33**	**16,789**	**1,417**	**343**	**43,011**	**1,461**	**5,500**	**460**	**34,526**	**1,064**	**43,011**

4.5.2 Carried Forward Works - Spend

Council has carried forward capital works as part of the planned multi-year delivery nature of some projects. Such carried forward capital works spend represents project funds that have been allocated in a prior year that are planned to be spent in a future financial year. Note that contingency allocated to projects is not included in spend budgets. The planned carried forward projects to be spent in 2026-27 totals $21.83 million, and includes:

- Wurdi Baierr Aquatic and Recreation Centre Stage 1 and 2 $9.00 million
- Roads to Recovery Program - Cape Otway Road Widening (Subject to Successful Grant) $2.21 million
- Karaaf Diversion Project $1.42 million
- Civic Centre Heating Pump Coil and Chiller $1.38 million
- Pollocksford Road Bridge $1.18 million
- Winchelsea Infrastructure Plan - Gladman Street Upgrade $1.10 million
- Black Spot - CC2595 - Blackgate Road & Horseshoe Bend Road - Roundabout construction $0.91 million
- Black Spot - CC2648 - The Esplanade and Bell Street - Safety improvements $0.74 million

4.5.2 Carried Forward Works Allocation

Carried forward capital works represent project funds that have been allocated in a prior year and not yet spent. Funds that are allocated in a year are not all expected to be spent in that year as some projects are multi-year projects. Carried forward project allocations for 2026-27 totals $31.23 million of this $21.83 million is included in the above list as being budgeted to be spent in 2026-27. Significant projects included in the total project carried forward includes:

- Wurdi Baierr Aquatic and Recreation Centre Stage 1 and 2 $7.69 million
- Roads to Recovery Program - Cape Otway Road Widening (Subject to Successful Grant) $2.72 million
- Karaaf Diversion Project $1.42 million
- Civic Centre Heating Pump Coil and Chiller $1.38 million
- Pollocksford Road Bridge $1.18 million
- Black Spot - CC2595 - Blackgate Road & Horseshoe Bend Road - Roundabout construction $1.02 million
- Winchelsea Infrastructure Plan - Gladman Street Upgrade $1.21 million
- Black Spot - CC2648 - The Esplanade and Bell Street - Safety improvements $0.83 million

4.6 Statement of Human Resources

Employee benefits include all labour related expenditure such as wages, salaries and on-costs such as allowances; leave entitlements; employer superannuation and workers compensation insurance. Budgeted human resourcing expenditure is summarised below.

Division	2026-27 Budget $'000	2027-28 $'000	2028-29 Projections $'000	2029-30 $'000
Chief Executive Office	756	775	794	810
Community Life	21,042	21,582	22,101	22,551
Placemaking & Environment	12,826	13,156	13,472	13,746
Strategy & Effectiveness	7,871	8,073	8,267	8,436
Total Staff Expenditure	**42,495**	**43,587**	**44,634**	**45,542**
Unallocated New Compliance and Non Discretionary Employees	-	166	339	522
Operating Projects	937	-	-	-
Casuals, Volunteers and Other Expenditure	1,813	2,322	2,208	2,077
Employee Costs as per Income Statement	**45,246**	**46,074**	**47,181**	**48,141**
Capitalised Labour Costs	3,928	4,066	4,171	4,275
Total Employee Costs	**49,174**	**50,140**	**51,352**	**52,416**
FTE Employee Numbers				
Full-time	242.9	244.3	245.6	247.0
Part-time	137.4	137.1	137.1	137.1
Total FTE Employee Numbers	**380.3**	**381.3**	**382.7**	**384.0**

4.6.1 Operating Employee Costs

From the Statement of Human Resources (Section 3.6), operating employee costs are budgeted to increase by 6.6% or $2.80 million and 9.8 FTE compared to the 2025-26 forecast. This is discussed in detail in Section 4.1.9 Employee Costs.

Employee costs continue to increase over the following three year period to cater for:

- Greater compliance commitments and responding to growth demands within the Surf Coast Shire.
- Increases in line with the Surf Coast Shire Council Enterprise Agreement No.12 (2025–2028)

4.6.2 Summary of Planned Human Resources Expenditure

For the four years ending 30 June 2030

Staff Expenditure by Division	2026-27 Budget $'000	2027-28 $'000	2028-29 Projections $'000	2029-30 $'000
Chief Executive Office				
Full Time				
Women	677	701	719	737
Part Time				
Women	77	80	82	84
Total Chief Executive Office	**754**	**781**	**801**	**821**
Community Life				
Full Time				
Women	4,795	4,962	5,091	5,218
Men	8,473	8,769	8,996	9,221
Vacant Role	396	410	420	431
Part Time				
Women	6,400	6,624	6,795	6,965
Men	473	489	502	514
Vacant Role	386	400	410	421
Total Community Life	**20,922**	**21,654**	**22,214**	**22,769**
Placemaking & Environment				
Full Time				
Women	4,781	4,948	5,076	5,203
Men	4,342	4,493	4,610	4,725
Part Time				
Women	2,447	2,533	2,598	2,663
Men	1,018	1,053	1,081	1,108
Vacant Role	376	390	400	410
Total Placemaking & Environment	**12,964**	**13,418**	**13,764**	**14,108**
Strategy & Effectiveness				
Full Time				
Women	4,271	4,420	4,534	4,648
Men	3,169	3,280	3,365	3,449
Vacant Role	631	653	670	687
Part Time				
Women	1,901	1,967	2,018	2,069
Men	143	148	152	156
Vacant Role	23	23	24	25
Total Strategy & Effectiveness	**10,138**	**10,492**	**10,764**	**11,033**
Total Staff Expenditure	**44,778**	**46,345**	**47,543**	**48,731**
Other Employee Expenditure				
Casuals	637	660	677	694
Volunteers	583	604	619	635
Capitalised Operational Labour (Included in Divisional FTE)	(3,052)	(3,159)	(3,241)	(3,322)
Other Employee Costs and Project Staff	2,299	1,459	1,244	881
Unallocated New Compliance and Non Discretionary Employees	-	166	339	522
Employee Costs as per Income Statement	**45,246**	**46,074**	**47,181**	**48,141**
Total Capitalised Labour (Incl. Capital Program)	**3,928**	**4,066**	**4,171**	**4,275**
Civil Capitalised Labour	477	494	507	519
Capitalised Project Management Labour	2,299	2,379	2,441	2,502
Other Employee Capitalised Labour	276	286	293	300
Capital Program - Digital Transformation and Assets Engineer	876	907	930	953
Total Expenditure	**49,174**	**50,140**	**51,352**	**52,416**

4.6.2 Summary of Planned Human Resources Full Time Equivalent (FTE)

For the four years ending 30 June 2030

Staff Number by Division	2026-27 Budget FTE	2027-28 Projections FTE	2028-29 Projections FTE	2029-30 Projections FTE
Chief Executive Office				
Full Time				
Women	3.0	3.0	3.0	3.0
Part Time				
Women	0.8	0.8	0.8	0.8
Total Chief Executive Office	**3.8**	**3.8**	**3.8**	**3.8**
Community Life				
Full Time				
Women	35.0	35.0	35.0	35.0
Men	73.0	73.0	73.0	73.0
Vacant Role	4.0	4.0	4.0	4.0
Part Time				
Women	60.7	60.7	60.7	60.7
Men	4.8	4.8	4.8	4.8
Vacant Role	4.9	4.9	4.9	4.9
Total Community Life	**182.4**	**182.4**	**182.4**	**182.4**
Placemaking & Environment				
Full Time				
Women	34.6	34.6	34.6	34.6
Men	29.0	29.0	29.0	29.0
Part Time				
Women	20.5	20.5	20.5	20.5
Men	8.6	8.6	8.6	8.6
Vacant Role	3.8	3.8	3.8	3.8
Total Placemaking & Environment	**96.5**	**96.5**	**96.5**	**96.5**
Strategy & Effectiveness				
Full Time				
Women	30.6	30.6	30.6	30.6
Men	21.0	21.0	21.0	21.0
Vacant Role	4.0	4.0	4.0	4.0
Part Time				
Women	15.6	15.6	15.6	15.6
Men	0.8	0.8	0.8	0.8
Vacant Role	0.2	0.2	0.2	0.2
Total Strategy & Effectiveness	**72.3**	**72.3**	**72.3**	**72.3**
Total Staff Numbers by Division	**355.0**	**355.0**	**355.0**	**355.0**
Other Employee Expenditure				
Casuals	5.7	5.7	5.7	5.7
Volunteers	7.2	7.2	7.2	7.2
Capitalised Operational Labour (Included in Divisional FTE)	(18.3)	(18.3)	(18.3)	(18.3)
Other Employee Costs and Project Staff	4.6	4.3	4.3	4.3
Unallocated New Compliance and Non Discretionary Employees	-	1.4	2.7	4.1
Employee FTE	**354.1**	**355.1**	**356.5**	**357.8**
Total Capitalised Labour (Incl. Capital Program)	**26.2**	**26.2**	**26.2**	**26.2**
Civil Capitalised Labour	4.3	4.3	4.3	4.3
Capitalised Project Management Labour	11.4	11.4	11.4	11.4
Other Employee Capitalised Labour	2.6	2.6	2.6	2.6
Capital Program - Digital Transformation and Assets Engineer	7.9	7.9	7.9	7.9
Total FTE as per Statement of Human Resources	**380.3**	**381.3**	**382.7**	**384.0**

4.7 Proposals to Lease Council Land

In accordance with Section 115 of the Local Government Act 2020, Council must include any proposals to lease Council land in a financial year in the budget where the lease is either:

- For 10 years or more; or
- The rent for any period of the lease is $100,000 or more a year, or the current market rental value of the land is $100,000 or more a year

Council is not budgeting to enter into any such leases.

In accordance with Section 115(4) of the Local Government Act 2020, if Council proposes to lease land that is not included as a proposal in the budget, Council will undertake a community engagement process in accordance with Council's community engagement policy before entering into the lease.

5. Performance and Financial Indicators

5.1 Targeted Performance Indicators

Targeted Performance Indicators (Council Selected)

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

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

Key to Target Trend throughout this section:

+ increase in Council's overall targets

o maintaining Council's overall targets

- decrease in Council's overall targets

Domain/Indicator	Measure	NOTES	2024-25 Actual	2025-26 Forecast	2026-27 Target	2027-28 Target Projections	2028-29	2029-30	Trend +/o/-
Governance **Transparency** (Councillor attendance at councillor briefings)	**Councillor attendance at councillor briefings** The percentage of attendance at Councillor briefings by Councillors.	1	72%	73%	**80%**	80%	80%	80%	o
Governance **Strategic planning** (Resourcing is planned and used efficiently in the delivery of services)	**Permanent staff turnover** Number of permanent staff resignations and terminations as a percentage of average number of permanent staff	2	11.4%	12%	**12%**	12%	12%	12%	o
Governance **Financial decisions** (Council decisions are made to enhance the council's financial position and long-term	**Capital works planning** Actual capital works expenditure as a percentage of budgeted capital works expenditure for the financial year	3	92%	144%	**95%**	95%	95%	95%	o
Environment **Energy consumption** (Councils support sustainable and efficient energy consumption)	**Water Usage** Total units of metered water purchased by Council per head of population	4	2.4	2.6	**2.9**	3.3	3.5	3.7	+
Environment **Energy consumption** (Councils support sustainable and efficient energy consumption)	**Electricity Usage** Total units of metered electricity purchased by Council per head of population	5	50.6	53.2	**64.9**	76.2	75.0	74.0	+
Environment **Energy consumption** (Councils support sustainable and efficient energy consumption)	**Gas Usage** Total units of metered gas purchased by Council per head of population	6	0.040	0.038	**0.024**	0.012	0.011	0.011	-
Environment **Roads** (Sealed local roads are maintained and renewed to ensure a safe network)	**Population density per length of road** Population per kilometre of local road	7	36.83	37.49	**38.11**	38.70	39.30	39.73	+
Financial Forecasting **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 own-source revenue** Interest and principal repayments on interest bearing loans and borrowings / own-source revenue	8	3%	3%	**3%**	3%	3%	2%	-

Targeted Performance Indicators (Mandatory)

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

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

- **Targeted service performance indicators – Mandatory**

Domain/Indicator	Measure	NOTES	2024-25 Actual	2025-26 Forecast	2026-27 Target	2027-28 Target Projections	2028-29 Target Projections	2029-30 Target Projections	Trend +/o/-
Governance **Community engagement** (council decisions made and implemented with community input)	**Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions** Community satisfaction rating out of 100 with the consultation and engagement efforts of Council	9	54	56	**58**	58	58	58	o
Environment **Roads** (sealed local roads are maintained and renewed to ensure a safe network)	**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	10	97.8%	97.8%	**97.0%**	97.0%	97.0%	97.0%	o
Responsiveness **Statutory planning** (Councils decide on planning applications and fulfill their legislative duties in a timely manner)	**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	11	74.8%	75.0%	**75.0%**	75.0%	75.0%	75.0%	o
Environment **Waste management** (waste is minimised and sustainability is promoted)	**Kerbside collection waste to landfill per serviced property** Waste in tonnage collected from kerbside waste collection services sent to landfill / Number of serviced properties	12	473.38	522.49	**498.70**	545.85	483.96	628.79	+

- **Targeted financial performance indicators – Mandatory**

Domain/Indicator	Measure	NOTES	2024-25 Actual	2025-26 Forecast	2026-27 Target	2027-28 Target Projections	2028-29	2029-30	Trend +/o/-
Financial management **Liquidity** (sufficient working capital and cash is available to cover expenses)	**Current assets compared to current liabilities** Current assets / current liabilities	13	194.5%	347.3%	**276.3%**	257.8%	264.4%	219.1%	-
Financial forecasting **Asset renewal and upgrade** (renewal and upgrade of assets is planned and delivered)	**Asset renewal and upgrade compared to depreciation** Asset renewal and upgrade expenses / Asset depreciation	14	93.7%	97.0%	**102.8%**	82.1%	66.4%	66.8%	-
Financial management **Rates concentration** (revenue is generated from a range of sources)	**Rates compared to adjusted underlying revenue** Rate revenue / adjusted underlying revenue	15	66.2%	67.8%	**74.4%**	70.6%	70.4%	70.7%	o
Financial management **Expenditure and revenue level** (resources are used efficiently in the delivery of services)	**Expenses per property assessment** Total expenses / no. of property assessments	16	$4,368	$4,285	**$4,609**	$4,642	$4,725	$5,025	+

5.2 Financial Performance Indicators

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

The financial performance indicators below are the prescribed financial performance indicators contained in Part 2 of Schedule 3 of the Local Government (Planning and Reporting) Regulations 2020. Results against these indicators will be reported in Council's Performance Statement included in the Annual Report. Note an adjusted Liquidity ratio has been added to the financial performance indicators (note 23b) to demonstrate Council's ability to pay payments when they are due.

Domain/Indicator	Measure	NOTES	2024-25 Actual	2025-26 Forecast	2026-27 Budget	2027-28	2028-29	2029-30	Trend +/o/-
							Projections		
Financial forecasting **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	17	31.6%	28.9%	**31.8%**	28.7%	24.9%	18.7%	+
Financial forecasting **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 own-source revenue** Interest bearing loans and borrowings / own-source revenue	18	12.5%	10.0%	**14.0%**	10.8%	8.2%	5.9%	+
Financial forecasting **Population** (population is a key driver of a Council's ability to fund the delivery of services to the community)	**Expenses per head of population** Total expenses / Population	19	$2,636	$2,554	**$2,725**	$2,710	$2,729	$2,882	-
Financial forecasting **Revenue and grants** (revenue is generated from a range of sources to fund the delivery of services to the community)	**Infrastructure per head of population**	20	$22,484	$28,039	**$28,181**	$28,369	$29,173	$29,110	+
	Own-source revenue per head of population Own source revenue / Population	21	$2,077	$1,997	**$2,055**	$2,103	$2,150	$2,183	+
	Recurrent grants per head of population Recurrent grants / Population	22	$382	$431	**$233**	$345	$347	$349	o

Domain/Indicator	Measure	NOTES	2024-25 Actual	2025-26 Forecast	2026-27 Budget	2027-28 Projections	2028-29 Projections	2029-30 Projections	Trend +/o/-
Financial management **Liquidity** (sufficient working capital and cash is available to cover expenses)	**Cash compared to current liabilities** Cash / current liabilities	23	5.5%	14.3%	**15.0%**	14.9%	14.1%	11.1%	+
	Adjusted Cash compared to current liabilities Cash & Other Financial Assets / current liabilities	23b	178.1%	309.6%	**232.7%**	213.6%	220.5%	180.0%	-
Financial management **Operating position** (an adjusted underlying surplus is generated in the ordinary course of business)	**Adjusted underlying surplus (or deficit)** Adjusted underlying surplus (deficit) / Adjusted underlying revenue	24	-5.0%	-3.9%	**-17.7%**	-9.4%	-8.1%	-12.6%	o
Financial management **Rates effort** (rating level is set based on the community's capacity to pay)	**Rates compared to property value** Rate revenue including service rates & charges / CIV of rateable properties in the municipal district	25	0.2%	0.2%	**0.2%**	0.2%	0.2%	0.2%	o
Financial management **Expenditure and revenue level** (resources are used efficiently in the delivery of services)	**Average rate per property assessment** General rates & municipal charges/ no. of property assessments	26	$2,314	$2,342	**$2,442**	$2,506	$2,574	$2,638	+
Financial management **Rates collection** (rates and charges are being responsibly collected)	**Rates and charges debt** Unpaid rates and charges / all rates and charges	27	6.2%	6.3%	**6.2%**	6.2%	6.3%	6.3%	o

Key to Forecast Trend:

\+ Forecasts improvement in Council's financial performance/financial position indicator.

o Forecasts that Council's financial performance/financial position indicator will be steady.

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

5.3 Additional Indicators

The following table presents additional indicators that are not prescribed indicators in the Local Government (Planning and Reporting) Regulations 2020. These indicators are used by the Department of Treasury and Finance to conduct credit assessments of councils under the Treasury Corporation of Victoria (TCV) loans framework. Subject to these financial covenants being satisfied over the prior three years to the budget year, the budget year, and subsequent three projected financial years, a borrowing limit will be determined under the framework.

Domain/Indicator	Measure	NOTES	2024-25 Actual	2025-26 Forecast	2026-27 Budget	2027-28	2028-29 Projections	2029-30	Trend +/o/-
TCV loans framework indicators									
Interest Cover Ratio	EBITDA : interest expenses	28	61.09	32.26	**19.19**	20.64	23.50	25.28	-
Interest bearing liabilities to own source revenue	Interest bearing liabilities / own source revenue	29	12.5%	17.6%	**25.9%**	19.7%	15.0%	12.3%	+

Key to Forecast Trend:

+ Forecasts improvement in Council's financial performance/financial position indicator.

o Forecasts that Council's financial performance/financial position indicator will be steady.

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

5.4 Notes to Measures

Targeted Performance Indicators - Council Selected

1. **Councillor attendance at councillor briefings:** Councillor attendance at briefings is not mandatory. Councillors are provided with other avenues to receive information from Officers if they are unable to attend a briefing.
2. **Permanent staff turnover:** This ratio is projected to remain steady at 12%.
3. **Capital works planning:** Council plans to include an achievable level of works in its annual capital works budget, with projects being ready to proceed. The 2025-26 indicator is above this ratio with the Wurdi Baierr Aquatic and Recreation Centre being delivered ahead of the budgeted schedule.
4. **Water Usage:** Water consumption ratios for future years are based on trends and adjusted for expected changes in relation to Council's aquatic facilities.
5. **Electricity Usage:** Electricity usage ratios are based on trends adjusted for future moves from gas to electricity, a major change being the move from gas heating and cooling at the Council's Civic building in Torquay to electricity in 2026-27.
6. **Gas Usage:** Gas usage ratios are based on trends adjusted for future moves from gas to electricity, a major change being the move from gas heating and cooling at the Council's Civic building in Torquay to electricity in 2026-27.

7. **Population density per length of road:** Road lengths are forecast to grow at approximately 1.5 kilometers per year over the forecast years to 2028-29, with 2029-30 forecast at a growth of 5 kilometers in line with forecasts for development.
8. **Loans and borrowings repayments compared to own-source revenue:** The ratios for 2026-27 and 2027-28 are affected by the timing of new borrowings, which are budgeted to be drawn down on 31 December 2026. This results in six months of repayment costs being incurred in 2026-27, and a full twelve months of repayments falling in 2027-28.

Targeted Service Performance Indicators – Mandatory

9. **Satisfaction with the opportunities offered by Council to be consulted on or engaged in Council decisions:** The targets reflect the positive outcomes from Council's Council Plan engagement activities undertaken last year. Council will continue to undertake meaningful engagement with the community within the allocated budget in the years ahead. While these efforts are expected to support improved satisfaction over time, the measure is perception-based and is sourced from the State Government's Community Satisfaction Survey.
10. **Sealed local roads below the intervention level**: This indicator is based on sealed road condition data as at 30 June 2025 that measures sealed roads that are below intervention.
11. **Planning applications decided within the relevant required time:** Future years are aligned with key performance indicators set for the department.
12. **Kerbside collection waste to landfill per serviced property:** Fluctuations in this ratio are due to variability of the waste capital works program year on year. Waste audits indicate 50% of waste to landfill is recoverable material. Subject to budget approvals, education will target resource recovery initiatives as per Circular Economy Action Plan.

Targeted Financial Performance Indicators – Mandatory

13. **Current assets compared to current liabilities:** The ratio indicates that Council has sufficient working capital available to pay bills as and when they fall due. The higher ratio forecast for 2025-26 is due to a higher than future years cash balances with the delivery of the Wurdi Baierr Aquatic and Recreation Centre due to be completed in 2026-27.
14. **Asset renewal and upgrade compared to depreciation:** This ratio indicates the extent of Council's renewal and upgrade of assets against its depreciation charge (an indication of the decline in value of its existing capital assets). A percentage greater than 100% indicates there is a lesser risk of insufficient spending on Council's asset base.
15. **Rates compared to adjusted underlying revenue:** This ratio measures the extent of reliance on rate revenues to fund all of Council's ongoing services. The higher the ratio the more reliant Council is on rate revenue compared to all other revenue sources. The ratio is expected to remain steady.
16. **Expenses per property assessment:** This ratio measures the total cost of delivering council services per property assessment. This ratio is generally increasing with cost indexations. In 2026-27 the increase is in relation to an increase in asset write-offs and an increase in depreciation, which follows with a decrease in the following year. The large increase in 2029-30 is attributable to the amortisation of all unused landfill airspace at the end of life of the landfill.

Financial Performance Indicators

17. **Non-current liabilities compared to own-source revenue:** Considers the non-current liabilities of Council against our own source revenue. The lower the percentage, the greater a council's ability is to repay debt from its own source revenue. Non-current liabilities in 2026-27 includes new borrowings and the comparative own-source revenue includes one-off sale of land.
18. **Loans and borrowings compared to own-source revenue:** This indicator increases in 2026-27 with the new borrowings for the Wurdi Baierr Aquatic and Recreation Centre, then declines in the following years as borrowings are paid down.
19. **Expenses per head of population:** This ratio is reasonably steady over the comparative years except for 2026-27 year which is impacted by a larger increase year on year due to the rise in operating project planned carry forwards due to the multi-year nature of the program.
20. **Infrastructure per head of population:** This ratio is reasonably steady over the comparative years except for 2025-26 year which is impacted by the large revaluation increases of the roads asset class with new contract rates impacting values.
21. **Own-source revenue per head of population:** This ratio is reasonably steady over the comparative years except for 2025-26 year which is impacted by the once off Victorian Government Primary Producer Support Grant in lieu of farm rates.
22. **Recurrent grants per head of population:** This ratio is reasonably steady over the comparative years except for 2025-26 year which is impacted by the early payment of 50% of the 2025-26 Federal Assistance Grant in 2024-25. The 2025-26 and 2026-27 year ratio is impacted by 80% of the 2026-27 Federal Assistance Grant early payment in 2025-26.
23. **Cash compared to current liabilities:** This ratio viewed in isolation indicates potential issues with sufficient cash to pay liabilities. Council's investment portfolio includes term deposits greater than three months which are classified as other financial assets. These investments are managed to ensure availability of cash when payments are due. An adjusted ratio is included as 23b which includes council's term deposits greater than three months to demonstrate Council's ability to pay payments when they are due.
24. **Adjusted underlying surplus (or deficit):** This ratio is reasonably steady over the comparative years except for the 2029-30 and 2026-27 years. The 2026-27 year is impacted by the transfer of $4.9 million from non-current landfill provisions to current with the planned rehabilitation works to commence in the following year. Also the 2025-26 and 2026-27 year ratio is impacted by 80% of the 2026-27 Federal Assistance Grant early payment in 2025-26.
25. **Rates compared to property value:** This ratio is steady over the comparative years.
26. **Average rate per property assessment:** This ratio has a minimal increase in 2025-26 following by a larger increase in 2026-27 due to the Victorian Government's Primary Producer Support payment which reduced rates income in the 2025-26 year. Otherwise rate increases are in line with the projected rate cap increase, the value of supplementary rates and the annualization of prior year rates.
27. **Rates and charges debt:** This ratio excludes outstanding rates on deferment and payment plans; and rates that have been paid in advance (rates are in credit). This ratio is forecast to be reasonably steady over the comparative years.

Additional Indicators

28. **Interest Cover Ratio:** Treasury Corporation of Victoria's borrowing covenant requires that this ratio must be maintained at no less than 2:1 (greater than 2).
29. **Interest bearing liabilities to own source revenue:** Treasury Corporation of Victoria's borrowing covenant requires that this ratio must not exceed 60 per cent.

6. Appendix A – Fees and Charges Schedule

This appendix presents the fees and charges of a statutory/non-statutory nature which will be charged in respect to various goods and services during the financial year 2026-27. Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy or legislation.

Fees and charges are based on information available at the time of publishing and may vary during the financial year subject to any changes in Council's policy, resolutions or legislation. For example, post adoption of the Budget Report 2026-27, the Fees and Charges have been updated to include the Council resolution (23 June 2026) Wurdi Baierr Aquatic & Recreation Centre fees and charges.

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)	Fee Type
STRATEGY & EFFECTIVENESS							
Information Services							
Freedom of Information							
Freedom of Information	2 Fee Units	$33.62	**$34.50**	2.6%	$0.88	N	Statutory
Administration Cost for FOI Searches	1.5 Fee Units	$25.22	**$25.90**	2.7%	$0.68	N	Statutory
Financial Services							
Rate Administration							
Rate Searches – Hard Copy	Hour	$127.00	**$127.00**	0.0%	$0.00	N	Council
Rate Searches – Computer Records	Each	$36.00	**$46.00**	27.8%	$0.00	N	Council
Payment Rejection Administration Fee - Rates and Debtors	Each	$30.00	**$30.00**	0.0%	$0.00	N	Council
Land Information Certificate	1.82 Fee Units	$30.60	**$31.40**	2.6%	$0.80	N	Statutory
Interest on Rates & Charges - Set by the Minister for Local Government	Percentage	10.00%	**10% or as otherwise set by the Minister**			N	Statutory
Interest on Sundry Debtors - Inline with Interest on Rates & Charges	%	10.00%	**10.00%**	0.0%	$0.00	N	Council
PLACEMAKING & ENVIRONMENT							
Infrastructure Administration							
Vehicle Crossings (Non-Utilities)	Each	$218.00	**$226.00**	3.7%	$8.00	N	Council
Asset Protection Permit	Each	$246.00	**$255.00**	3.7%	$9.00	N	Council
Asset Protection Permit Bond (Refundable Bond)	Each	$1,500.00	**$1,500.00**	0.0%	$0.00	N	Council
Building Over Easement	Each	$321.00	**$333.00**	3.7%	$12.00	N	Council
Technical Data Request	Each	$60.00	**$63.00**	5.0%	$3.00	Y	Council
Road Works Permits (Fee Per Unit Set By State Government)							
Road Safety - Traffic Management Plans (No Traffic Lane Closures)	4.76 Fee Units	$80.00	**$82.20**	2.8%	$2.20	N	Statutory
Road Safety - Traffic Management Plans (One or More Traffic Lane Closures	15.46 Fee Units	$259.90	**$267.00**	2.7%	$7.10	N	Statutory
Road Safety - Traffic Management Plans (Road Closure)	40.43 Fee Units	$679.60	**$698.20**	2.7%	$18.60	N	Statutory
Works Within Road Reserves - Works (other than minor works) - Conducted on any part of the roadway, shoulder or pathway - Speed limit over 50 km/hr:	43.1 Fee Units	724.50	**$744.30**	2.7%	$19.80	N	Statutory
Works Within Road Reserves - Works (other than minor works) - Conducted on any part of the roadway, shoulder or pathway - Speed limit under 50 km/hr	23.5 Fee Units	395.00	**$405.80**	2.7%	$10.80	N	Statutory
Works Within Road Reserves - Works (other than minor works) - NOT conducted on any part of the roadway, shoulder or pathway - speed limit over 50 km/hr:	23.5 Fee Units	395.00	**$405.80**	2.7%	$10.80	N	Statutory
Works Within Road Reserves - Works (other than minor works) - NOT conducted on any part of the roadway, shoulder or pathway - Speed limit under 50 km/hr	6.0 Fee Units	100.90	**$103.60**	2.7%	$2.70	N	Statutory
Works Within Road Reserves - Minor Works - Speed limit over 50 km/hr	9.3 Fee Units	156.30	**$160.60**	2.8%	$4.30	N	Statutory
Works Within Road Reserves - Minor Works - Speed limit under 50 km/hr	6.0 Fee Units	100.90	**$103.60**	2.7%	$2.70	N	Statutory
Developer Levies							
Non-Standard Public Lighting Levy	Each	$1,200.00	**$2,000.00**	66.7%	$800.00	N	Council
Subdivision Supervision Fees	Percentage	2.50%	**2.50%**	0.0%	$0.00	N	Statutory
Subdivisions Plan - Checking Fees	Percentage	0.75%	**0.75%**	0.0%	$0.00	N	Statutory
Stormwater Infrastructure							
Stormwater Application - Report & consent (Legal Point of Discharge)	14.17 Fee units	$238.20	**$244.70**	2.7%	$6.50	N	Statutory
Stormwater Application (Legal Point of Discharge) Additional Data Request	Each	$53.50	**N/A**			Y	Council
Stormwater Connection Permit	Each	$154.00	**N/A**			Y	Council
Statutory Planning							
Town Planning Application Fees	Various	Various	**Various**			N	Statutory
Pre-Application Meetings	Each	360	**$372.00**	3.3%	$12.00	N	Council
Advertising of Application – Up to First 15 Letters	Each	$160.00	**$165.00**	3.1%	$5.00	N	Council
Advertising of Application - Subsequent Letters	Each	$7.50	**$8.00**	6.7%	$0.50	N	Council
Erect Public Notice on a Property (Per Notice)	Each	$42.00	**$43.00**	2.4%	$1.00	N	Council
Request Extension of Time to Planning Permit - First	Each	$362.00	**$373.00**	3.0%	$11.00	N	Council
Request Extension of Time to Planning Permit - Second	Each	$414.00	**$427.00**	3.1%	$13.00	N	Council
Request Extension of Time to Planning Permit - Third	Each	$620.00	**$640.00**	3.2%	$20.00	N	Council

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)	Fee Type
PLACEMAKING & ENVIRONMENT							
Statutory Planning							
Secondary Consent Applications	Each	$414.00	**$427.00**	3.1%	$13.00	N	Council
Subdivision Certification	Various	Various	**Various**			N	Statutory
Plans for Approval/ Plans to Comply	Each	$362.00	**$373.00**	3.0%	$11.00	N	Council
Statutory Planning Written Advice	Each	$187.00	**$193.00**	3.2%	$6.00	Y	Council
Demolition Consent Permit	5.75 Fee Units	$96.70	**$99.30**	2.7%	$2.60	N	Statutory
Copy of Plans							
Copy of Planning Permit and Endorsed Plans	Each	$110.00	**$113.00**	2.7%	$3.00	N	Council
Waste Disposal							
Domestic Garbage - Uncompacted Waste	Cubic Metre	$120.00	**$124.00**	3.3%	$4.00	Y	Council
Domestic Hard Waste - Uncompacted Waste	Cubic Metre	$120.00	**$124.00**	3.3%	$4.00	Y	Council
Commercial Garbage – Compacted Waste	Tonne	$297.50	**$308.00**	3.5%	$10.50	Y	Council
Commercial Garbage - Uncompacted Waste	Cubic Metre	$120.00	**$124.00**	3.3%	$4.00	Y	Council
Commercial Hard Waste – Uncompacted Waste	Cubic Metre	$120.00	**$124.00**	3.3%	$4.00	Y	Council
Clean Fill (Anglesea site only - subject to demand)	Tonne	$30.00	**$31.00**	3.3%	$1.00	Y	Council
Construction & Demolition – Waste Mixed	Tonne	$297.50	**$308.00**	3.5%	$10.50	Y	Council
Construction & Demolition – Recycle Clean Plaster (Anglesea site only)	Tonne	$55.00	**$57.00**	3.6%	$2.00	Y	Council
Construction & Demolition – Recyclable Concrete/Bricks (Anglesea)	Tonne	$80.00	**$83.00**	3.8%	$3.00	Y	Council
Construction & Demolition – Recyclable Concrete/Bricks (Lorne & Winchelsea)	Cubic Metre	$103.00	**$107.00**	3.9%	$4.00	Y	Council
Recyclable Material (if more than 0.5m3)	Cubic Metre	$18.00	**$19.00**	5.6%	$1.00	Y	Council
Green Waste	Cubic Metre	$41.00	**$43.00**	4.9%	$2.00	Y	Council
Tree stumps (Anglesea site only)	Tonne	$53.00	**$55.00**	3.8%	$2.00	Y	Council
General Items							
Motorcycle Tyres	Each	$7.00	**$7.50**	7.1%	$0.50	Y	Council
Car Tyres	Each	$12.00	**$12.50**	4.2%	$0.50	Y	Council
Light Truck / 4WD Tyres	Each	$17.00	**$18.00**	5.9%	$1.00	Y	Council
Truck Tyres	Each	$42.00	**$44.00**	4.8%	$2.00	Y	Council
Tractor / Earthmoving Tyres	Each	$1,080.00	**$1,116.00**	3.3%	$36.00	Y	Council
Car Bodies	Each	$75.00	**$78.00**	4.0%	$3.00	Y	Council
Caravans - Anglesea only	Tonne		**$308.00**	NEW		Y	Council
Caravans - Lorne and Winchelsea	Each		**$460.00**	NEW		Y	Council
Mattresses & Bases	Each	$44.00	**$45.00**	2.3%	$1.00	Y	Council
Mattresses - Cot	Each	$21.00	**$22.00**	4.8%	$1.00	Y	Council
Couch / Lounge Chairs	Per seat		**$15.00**	NEW		Y	Council
Solar Panels	Each - limit of 5 per transaction		**$30.00**	NEW		Y	Council
Sale of Mulch (subject to availability)	Cubic Metre	$19.00	**$20.00**	5.3%	$1.00	Y	Council
Sale of Second Hand Bins (Anglesea only – subject to availability)	Each	$20.00	**$21.00**	5.0%	$1.00	Y	Council
Sale of Reusable Items - Fee for Items to be determined by Coordinator Waste Management	Various	Various	**Various**			Y	Council
Sale of Crushed Masonry (subject to availability)	Cubic Metre	$19.00	**$20.00**	5.3%	$1.00	Y	Council
Sale of Ground Plaster (subject to availability)	Cubic Metre	Free	**Free**			N/A	Council
E Waste (Including TVs, Batteries, White Goods) - All Sites - Free	Max 20 items	Free	**Free**			N/A	Council
Clean Sand - Anglesea site only		Free	**Free**			N/A	Council
Waste Auto Oil Recycling - Anglesea site only	<20 litres	Free	**Free**			N/A	Council
drumMUSTER Drums - Winchelsea site only		Free	**Free**			N/A	Council
bagMUSTER Bags - Winchelsea site only			**Free**	NEW		N/A	Council
Metals - All Sites		Free	**Free**			N/A	Council
Expanded Polystyrene - Anglesea and Lorne sites only	Domestic Quantities Only	Free	**Free**			N/A	Council
Rigid Plastics - Anglesea site only	Domestic Quantities Only	Free	**Free**			N/A	Council
Food Waste - All Sites	Domestic Quantities Only	Free	**Free**			N/A	Council
Recyclable Glass- All Sites	Domestic Quantities Only	Free	**Free**			N/A	Council
Gas bottles (up to 9kg) & fire extinguishers- Anglesea site only	Domestic Quantities Only	Free	**Free**			N/A	Council
Paint - Anglesea only	Domestic Quantities Only		**Free**	NEW		N/A	Council
Soft Plastics - Anglesea site only	Domestic Quantities Only	Free	**Free**			N/A	Council
Kerbside Waste Collection							
Residential Garbage Service Upgrade - Each Additional 120L Capacity	Year	$153.00	**$158.00**	3.3%	$5.00	N	Council
Additional Residential Recycle Service – 120L, 240L or 360L Bin	Year	$100.00	**$104.00**	4.0%	$4.00	N	Council
Upgrade Residential Recycle Service to 360L Bin	Occasion	$112.00	**$116.00**	3.6%	$4.00	N	Council
Additional Residential FOGO Waste Service – 120L, 240L	Year	$130.00	**$135.00**	3.8%	$5.00	N	Council

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)	Fee Type
PLACEMAKING & ENVIRONMENT							
Kerbside Waste Collection							
Upgrade Residential FOGO Waste Service to 360L Bin	Occasion	$112.00	**N/A**			N	Council
Additional Residential Glass Waste Service – 140L or 240L Bin	Year	$48.00	**$50.00**	4.2%	$2.00	N	Council
Upgrade Residential Glass Waste Service to 240L Bin	Occasion	$91.00	**$94.00**	3.3%	$3.00	N	Council
Bin Reinstatement Following Bin Removal For Failure to Pay	Occasion		**$75.00**	NEW		N	Council
Event Bin Hire	Each	$25.00	**$26.00**	4.0%	$1.00	Y	Council
Bin Latch	Each	$18.00	**$18.50**	2.8%	$0.50	Y	Council
Bin Latch - Lorne/Cockatoo Issue	Each	Free	**Free**			N/A	Council
Replacement Kitchen Caddy	Each	$11.00	**$11.00**	0.0%	$0.00	Y	Council
Compostable Kitchen Caddy Liners - Free. Limit 150 per Transaction.	Each	Free	**Free**			N/A	Council
Tourism							
Tourism Business Road Sign Application							
Initial Business Road Sign Application	Application	$236.00	**$244.00**	3.4%	$8.00	Y	Council
Amendment to Existing Business Road Sign Application	Application	$118.00	**$122.00**	3.4%	$4.00	Y	Council
Extended Outdoor Dining (Parklet) - Winchelsea, Deans Marsh or Moriac	Application	$127.00	**$132.00**	3.9%	$5.00	Y	Council
Extended Outdoor Dining (Parklet) - in all other areas	Application	$167.00	**$173.00**	3.6%	$6.00	Y	Council
Major Events							
Late Fee - Major Event Traffic Management Plan Assessment	Each	$964.00	**$995.00**	3.2%	$31.00	Y	Council
Late Fee - Major Event Public Place of Entertainment Plan (POPE)	Each	$386.00	**N/A**			Y	Council
Australian National Surfing Museum							
Theatre Hire Day Rate (Minimum 3 Hours) - Commercial	Hour	$95.00	**$98.00**	3.2%	$3.00	Y	Council
Theatre Hire Day Rate (Minimum 3 Hours) - Community	Hour	$85.00	**$88.00**	3.5%	$3.00	Y	Council
Theatre Hire Night Rate (Minimum 3 Hours) - Commercial	Hour	$210.00	**$218.00**	3.8%	$8.00	Y	Council
Theatre Hire Night Rate (Minimum 3 Hours) - Community	Hour	$135.00	**$140.00**	3.7%	$5.00	Y	Council
Whole Facility (Day or Night) (Minimum 3 Hours)	Hour	$260.00	**$270.00**	3.8%	$10.00	Y	Council
Bond (for hiring of whole facility and dependent on group)	Booking	$1,075.00	**$1,100.00**	2.3%	$25.00	N	Council
Bond (for hiring of Theatre room only)	Booking	$430.00	**$440.00**	2.3%	$10.00	N	Council
Adult Entry	Visit	$12.00	**$12.00**	0.0%	$0.00	Y	Council
Child Entry	Visit	$8.00	**$8.00**	0.0%	$0.00	Y	Council
Children Under 5yrs	Visit	Free	**Free**			N/A	Council
Concession Entry	Visit	$8.00	**$8.00**	0.0%	$0.00	Y	Council
Family Entry	Visit	$25.00	**$25.00**	0.0%	$0.00	Y	Council
School Groups Entry	Visit	$8.00	**$8.00**	0.0%	$0.00	Y	Council
Bells Tour School Groups	Visit	$9.00	**$9.00**	0.0%	$0.00	Y	Council
Specialist Program Fees	Per participant	$12.00	**$12.00**	0.0%	$0.00	Y	Council
Research Fee with Museum Officer	Hour	$48.00	**$50.00**	4.2%	$2.00	Y	Council
Promotional Rate							
Up to 50% Off Promotional Campaigns (up to One Month Period)	Period	up to 50% Off	**up to 50% Off**			Y	Council
Free Entry - Pilot Promotional Campaign (Shire Residents up to One Month)	Period	Free	**Free**			N/A	Council
Complementary Entry - Teachers, Media, VIPs	Visit	Free	**Free**			N/A	Council
Complementary Theatre Hire	Visit	Free	**Free**			N/A	Council
Copying / Image Reproduction							
Books, Magazines, Newspapers and Journals (PDF)	Per 10 Pages	$23.00	**$23.50**	2.2%	$0.50	Y	Council
Books, Magazines, Newspapers and Journals (TIFF)	Page	$19.00	**$20.00**	5.3%	$1.00	Y	Council
Pictures and Photographs	Each	$25.00	**$25.50**	2.0%	$0.50	Y	Council
Visitor Centres							
Promotional Rate							
Last Items - Up to 50% Off Recommended Retail Price on Selected Items	Each	up to 50% Off	**up to 50% Off**	0.0%	$0.00	Y	Council
Price Bundling on Selected Items	Each	10% Off	**10% Off**	0.0%	$0.00	Y	Council
Seasonal Hampers	Each	30% Off	**30% Off**	0.0%	$0.00	Y	Council
Arts							
Arts Space Room Hire	Week	$145.00	**$148.00**	2.1%	$3.00	Y	Council
Arts Space Room Hire	Day	$30.50	**$31.50**	3.3%	$1.00	Y	Council
Arts Space Sales Commission	Per Sale	20% of all sales	**20% of all sales**	0.0%	$0.00	Y	Council
Cleaning and/or Equipment Maintenance	Per Hire		**$100.00**	NEW		Y	Council

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)	Fee Type
PLACEMAKING & ENVIRONMENT							
Arts Trail							
Registration Fee for Arts Trail - Individual	Annum	$65.00	**$67.00**	3.1%	$2.00	Y	Council
Registration Fee for Arts Trail - Community Group / Not for Profit	Annum	$190.00	**$197.00**	3.7%	$7.00	Y	Council
Registration Fee for Arts Trail - Organisations with 10 Artists or More	Annum	$585.00	**$590.00**	0.9%	$5.00	Y	Council
Youth Artist Fee- Under 25 Years	Annum		**$45.00**	NEW		Y	Council
Equipment maintenance fee (damaged goods)	Per Hire		**$50.00**	NEW		Y	Council
COMMUNITY LIFE							
Council Operations							
Minutes of Council Meetings are Available Free of Charge from Council's Website – www.surfcoast.vic.gov.au		Free	**Free**			N/A	Council
Ranger Services - Local Laws							
Dog & Cat Registrations							
Dog or Cat Eligible for Reduced Rate Under the Domestic Animals Act 1994. Includes: - Sterilised Dog & Cat - Dog or Cat kept for Breeding in Registered Domestic Business - Cat Registered with Prescribed Feline Association - Dogs Registered with Prescribed Canine Association - Dogs that have Undergone Obedience Training which Complies with Regulations - Working Dog - Dogs Older than 10 Years Old	Each	$79.00	**$86.00**	8.9%	$7.00	N	Council
Dangerous, Menacing or Restricted Breed Dogs	Each	$568.00	**$590.50**	4.0%	$22.50	N	Council
Dangerous, Menacing or Restricted Breed Dogs that have Undergone Protective Training or is a Guard Dog	Each	$237.00	**$249.50**	5.3%	$12.50	N	Council
All Other Dogs & Cats (e.g. Non Desexed Animal)	Each	$237.00	**$249.50**	5.3%	$12.50	N	Council
Late Payment Surcharge	Each	$11.00	**$11.50**	4.5%	$0.50	N	Council
Dog & Cat Fees							
Cat Cage Hire	Week	Free	**Free**			N/A	Council
Cat Cage Deposit	Each	Free	**Free**			N/A	Council
Domestic Animal Business	Each	$648.00	**$670.00**	3.4%	$22.00	N	Council
Excess Dog Application and Inspection Fee	Each	$283.00	**$293.00**	3.5%	$10.00	N	Council
Pound Release Fee	Each	$206.00	**$213.00**	3.4%	$7.00	Y	Council
Pound Release Fee (Unregistered Animal Surcharge)	Each	$34.00	**$35.00**	2.9%	$1.00	Y	Council
Replacement Dog/Cat Tags	Each	$4.00	**$4.10**	2.5%	$0.10	Y	Council
Impounding of Livestock (Other Than Dogs/Cats)							
Impounding of Livestock	Head	$269.00	**$278.00**	3.3%	$9.00	Y	Council
After Hours Call Out	Each	$414.00	**$428.00**	3.4%	$14.00	N	Council
Sustenance	Head	$92.00	**$95.00**	3.3%	$3.00	N	Council
Penalties							
Parking for a Period Longer than Fixed in a Council Controlled Area	1 Penalty Unit	$203.50	**$209.10**	2.8%	$5.60	N	Statutory
Road Safety Act Parking Enforcement	Various	Various	**Various**			N	Statutory
Release Fee for Impounded Goods	Each	$123.00	**$127.00**	3.3%	$4.00	N	Council
Towing of Abandoned Vehicles	Each	$243.00	**$251.00**	3.3%	$8.00	N	Council
Permits							
A Frame Permit	Each	$268.00	**$277.00**	3.4%	$9.00	N	Council
To Occupy Public Place to Sell Merchandise – Winchelsea, Deans Marsh and Moriac	m2 of Used Space	$66.00	**$68.00**	3.0%	$2.00	N	Council
To Occupy Public Place to Sell Merchandise – All Other Areas	m2 of Used Space	$89.00	**$92.00**	3.4%	$3.00	N	Council
Street Furniture (Alfresco Dining) – Annual Permit – Winchelsea, Deans Marsh and Moriac	m2 of Used Space	$127.00	**$132.00**	3.9%	$5.00	N	Council
Street Furniture (Alfresco Dining) – Annual Permit – All Other Areas	m2 of Used Space	$167.00	**$172.00**	3.0%	$5.00	N	Council
Miscellaneous Permits							
Disabled Parking Permits	Each	Free	**Free**			N/A	Council
Open for Inspection Signage Permit	Each	$291.00	**$300.00**	3.1%	$9.00	N	Council
Camping Permit Fee (Private Property)	Each	$241.00	**$249.00**	3.3%	$8.00	N	Council
Occupy Temp Accommodation on Land	6 Months	$322.00	**$332.00**	3.1%	$10.00	N	Council
Occupy Road	Day	$241.00	**$249.00**	3.3%	$8.00	N	Council
Waste Bin (Regardless of Size) < 30 Days	Each	$127.00	**$131.00**	3.1%	$4.00	N	Council
Electric Vehicle Facilities							
EV Charging Stations							
EV Charging Station Use Fee (50kw)	$ per kwh	$0.45	**$0.45**	0.0%	$0.00	Y	Council
EV Charging Station Idle Fee (50kw)	$ per Minute	$1.00	**$1.00**	0.0%	$0.00	Y	Council
EV Charging Station Use Fee (22kw)	$ per kwh	$0.20	**$0.25**	25.0%	$0.05	Y	Council
EV Charging Station Idle Fee (22kw)	$ per Minute	$1.00	**$1.00**	0.0%	$0.00	Y	Council

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)	Fee Type
COMMUNITY LIFE							
Environment Protection Act 2017							
On-Site Wastewater Management Systems (OWMS)							
Construct, Install or Alter OWMS	48.88 Fee Units	$821.70	**$844.20**	2.7%	$22.50	N	Statutory
Minor alterations to OWMS	37.25 Fee Units	$626.20	**$643.30**	2.7%	$17.10	N	Statutory
Transfer a Permit	9.93 Fee Units	$166.90	**$171.50**	2.8%	$4.60	N	Statutory
Amend a Permit	10.38 Fee Units	$174.50	**$179.30**	2.8%	$4.80	N	Statutory
Renew a Permit	8.31 Fee Units	$139.70	**$143.50**	2.7%	$3.80	N	Statutory
Exemption	14.67 - 61.41 Fee Units	$246.60 - $1032.30	**$253.35 - $1060.55**	2.7%	$0.00	N	Statutory
Septic Tank File Request	Each	$41.00	**$42.00**	2.4%	$1.00	N	Council
Urgent Septic Tank File Request	Each	$159.00	**$164.00**	3.1%	$5.00	N	Council
On-Site Wastewater Management Systems (OWMS) Assessment	Each	$177.00	**$183.00**	3.4%	$6.00	N	Council
Food Act 1984							
New Registration							
Class 1 Premises(Aged Care/Hospitals) & Class 2 Large (Supermarkets, licensed hotel, resort, large manufacturers) (Quarterly Pro-rata Fee)	Each	$1,573.00	**$1,625.00**	3.3%	$52.00	N	Council
Class 1 Small Premises (Child Care & Delivered Meals Organisation) (Quarterly Pro-rata Fee)	Each	$1,069.00	**$1,104.00**	3.3%	$35.00	N	Council
Class 2 Premises (includes mobile & temporary food premises) (Quarterly Pro-rata Fee)	Each	$851.00	**$879.00**	3.3%	$28.00	N	Council
Class 2 - Each Additional Mobile and Temporary Food Premises (Quarterly Pro-rata Fee)	Each	$135.00	**$140.00**	3.7%	$5.00	N	Council
Class 3/3A Premises & Class 2 Small Premises (includes mobile & temporary food premises) (Quarterly Pro-rata Fee)	Each	$500.00	**$517.00**	3.4%	$17.00	N	Council
Class 3 - Each Additional Mobile and Temporary Food Premises (Quarterly Pro-rata Fee)	Each	$70.00	**$72.00**	2.9%	$2.00	N	Council
Class 3 Small Premises & Class 2 Community Groups (includes mobile & temporary food premises) (Quarterly Pro-rata Fee)	Each	$238.00	**$246.00**	3.4%	$8.00	N	Council
Class 3 Minor Premises & Class 3 Community Groups (includes mobile & temporary food premises) (Quarterly Pro-rata fee)	Each	$147.00	**$152.00**	3.4%	$5.00	N	Council
Mobile and Temporary Food Premises - Once Off Event	Each	Monthly Pro-rata Fee	**Monthly Pro-rata Fee**			N	Council
Mobile and Temporary Food Premises Not for Profit/Community Group (<12 Single Events per Year)	Each	Free	**Free**			N/A	Council
Renewal of Registration							
Class 1 Premises(Aged Care/Hospitals) & Class 2 Large (Supermarkets, Licensed Hotel, Resort, Large Manufacturers)	Each	$1,044.00	**$1,078.00**	3.3%	$34.00	N	Council
Class 1 Small Premises (Child Care & Delivered Meals Organisation)	Each	$715.00	**$739.00**	3.4%	$24.00	N	Council
Class 2 Premises (Includes Mobile & Temporary Food Premises)	Each	$571.00	**$590.00**	3.3%	$19.00	N	Council
Class 2 - Each Additional Mobile and Temporary Food Premises	Each	$135.00	**$140.00**	3.7%	$5.00	N	Council
Class 3/3A Premises & Class 2 Small Premises (Includes Mobile & Temporary Food Premises)	Each	$329.00	**$340.00**	3.3%	$11.00	N	Council
Class 3 - Each Additional Mobile and Temporary Food Premises	Each	$70.00	**$72.00**	2.9%	$2.00	N	Council
Class 3 Small Premises & Class 2 Community Groups (Includes Mobile & Temporary Food Premises)	Each	$156.00	**$162.00**	3.8%	$6.00	N	Council
Class 3 Minor Premises & Class 3 Community Groups (Includes Mobile & Temporary Food Premises)	Each	$93.00	**$96.00**	3.2%	$3.00	N	Council
Mobile and Temporary Food Premises Not for Profit/Community Group (<12 Single Events per Year)	Each	Free	**Free**			N/A	Council
Mobile and Temporary Food Premises - Once Off Event	Each	Monthly Pro-rata Fee	**Monthly Pro-rata Fee**			N	Council
Class 1-2 Food Safety Assessment/Inspection Fee - under Section 19UA	Each	$155.00	**$160.00**	3.2%	$5.00	N	Council
Additional Class 3 Inspection Fee - under Section 19UA	Each	$104.00	**$107.00**	2.9%	$3.00	N	Council
Note: Food premises are classed in accordance with section 19c of the Food Act 1984							
Public Health & Wellbeing Act 2008							
Registered Premises – New Application:							
Hairdressing and/or Temporary Make Up							
New Application Once off Application	Each	$187.00	**$193.00**	3.2%	$6.00	N	Council
Transfer	Each	$187.00	**$193.00**	3.2%	$6.00	N	Council
Beauty Therapy (excl. Temporary Make Up)							
New Application (Quarterly Pro-rata Fee)	Each	$187.00	**$193.00**	3.2%	$6.00	N	Council
Renewal	Each	$187.00	**$193.00**	3.2%	$6.00	N	Council
Transfer	Each	$100.00	**$103.00**	3.0%	$3.00	N	Council
Public Category 1 Aquatic Facilities - New Application (Quarterly Pro-rata Fee) / Renewal							
1 Facility with 1-2 Aquatic zones - New Application (Quarterly Pro-rata Fee) / Renewal	Each	$342.00	**$353.00**	3.2%	$11.00	N	Council
1 Facility with 3-4 Aquatic zones - New Application (Quarterly Pro-rata Fee) / Renewal	Each		**$553.00**	NEW		N	Council
1 Facility with > 4 Aquatic zones - New Application (Quarterly Pro-rata Fee) / Renewal	Each		**$753.00**	NEW		N	Council
Renewal	Each	$342.00	**N/A**			N	Council
Transfer	Each	$171.00	**$177.00**	3.5%	$6.00	N	Council
Skin Penetration, Tattooing, Colonic Irrigation							
New Application (Quarterly Pro-rata Fee)	Each	$258.00	**$266.00**	3.1%	$8.00	N	Council
Renewal	Each	$258.00	**$266.00**	3.1%	$8.00	N	Council
Transfer	Each	$123.00	**$127.00**	3.3%	$4.00	N	Council

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)	Fee Type
COMMUNITY LIFE							
Public Health & Wellbeing Act 2008							
Prescribed Accommodation – New Application (Quarterly Pro-rata Fee) / Renewal							
6-15 People	Each	$364.00	**$376.00**	3.3%	$12.00	N	Council
16-25 People	Each	$516.00	**$533.00**	3.3%	$17.00	N	Council
26-50 People	Each	$657.00	**$679.00**	3.3%	$22.00	N	Council
> 50 People	Each	$881.00	**$910.00**	3.3%	$29.00	N	Council
Prescribed Accommodation – Transfer	Each	50% of New Application / Renewal fee	**50% of new application / Renewal fee**			N	Council
Bi-annual pro-rata rates apply							
Caravan Parks (Fee Per Unit Set By State Government)							
Transfer of Caravan Park Registration	5 Fee Units	$84.10	**$86.40**	2.7%	$2.30	N	Statutory
Caravan Park Registration - Maximum fee set under the Residential Tenancies (Caravan Parks and Movable Dwellings Registration and Standards) Regulations 2020	Each	$2,000.00	**$2,000.00**	0.0%	$0.00	N	Statutory
Fire Prevention (Fee Per Unit Set By State Government)							
CFA Act Infringement Notice (Legislated Fee)	10 Penalty Units	$2,035.10	**$2,091.00**	2.7%	$55.90	N	Statutory
Block Clearing	Each	Cost + $185	**Cost + $185**	0.0%	$0.00	N	Council
Building Services - Building Charges							
Copy of Building Permit Documents	Each		**$254.00**	NEW		N	Council
Copy of Plans (Standard/Onsite)	Each	$214.00	**N/A**			N	Council
Copy of Plans (Offsite/Archives/Redacting required)	Each	$254.00	**N/A**			N	Council
Copy of Building Approval/Certificate of Occupancy	Each	$127.00	**$131.00**	3.1%	$4.00	N	Council
Copy of Building Approval/Certificate of Occupancy (Offsite/Archives)	Each	$254.00	**N/A**			N	Council
Report and consent - Siting Reg (Part 5)	27.45 Fee Units	$461.40	**$474.10**	2.8%	$12.70	N	Statutory
Installation or alteration of Septic Tank System (Reg 132)	19.61 Fee Units	$329.60	**$338.70**	2.8%	$9.10	N	Statutory
Hoarding Application Fee Report and Consent (Public Protection) (Reg 116 (4))	19.9 Fee Units	$334.50	**$343.70**	2.8%	$9.20	N	Statutory
Hoarding (fence of barrier) Permit Fee	Per m2 Per Week	$4.40	**$4.55**	3.4%	$0.15	N	Council
Precaution over street alignment (Reg 36.3)	19.9 Fee Units	$334.50	**$343.70**	2.8%	$9.20	N	Statutory
Report & Consent Building above or below certain public facilities (Reg 134)	19.61 Fee Units		**$338.70**	NEW		N	Statutory
Lodgement Fee Section 30	8.23 Fee Units	$138.30	**$142.10**	2.7%	$3.80	N	Statutory
Property Information Request	3.19 Fee Units	$53.60	**$55.10**	2.8%	$1.50	N	Statutory
Council Consultation Fee	Hour	$169.00	**$175.00**	3.6%	$6.00	N	Council
Council Comments (if Report and Consent not obtained, compliance matters etc)	Each	$467.00	**$482.00**	3.2%	$15.00	N	Council
Place of Public Entertainment (POPE) - Commercial Event (up to 4999 people). Includes siting for up to 3 prescribed structures and 2 RFI's.	Each	$1,000.00	**$1,500.00**	50.0%	$500.00	N	Council
Place of Public Entertainment (POPE) - Commercial Event (5000 - 9999 people.) Includes siting for up to 3 prescribed structures and 2 RFI's.	Each	$1,400.00	**$2,000.00**	42.9%	$600.00	N	Council
Place of Public Entertainment (POPE) - Commercial Event (High Risk and/or 10000+). Includes siting for up to 3 prescribed structures and 2 RFI's.	Each	$2,000.00	**$2,500.00**	25.0%	$500.00	N	Council
Place of Public Entertainment - Existing Commercial Event (Resubmission)	Each	$600.00	**N/A**			N	Council
Place of Public Entertainment (POPE) - Late Submission charge or late change (10 days out from event)	Each	$520.00	**$538.00**	3.5%	$18.00	N	Council
Place of Public Entertainment (POPE) - Applications with >2 Further Information Requests	Each	$500.00	**$515.00**	3.0%	$15.00	N	Council
Temporary Prescribed Structure (Siting) Permit for any Event - Community/Commercial (Beyond 3 included with POPE Application).	Each	$352.00	**$363.00**	3.1%	$11.00	N	Council
Swimming Pool and/or Spa Registration	2.15 Fee Units	$36.10	**$37.10**	2.8%	$1.00	N	Statutory
Swimming Pool and/or Spa Archive Search Fee	3.19 Fee Units	$53.60	**$55.10**	2.8%	$1.50	N	Statutory
Lodgement of Certificate of Compliance (Pool and/or Spa)	1.38 Fee Units	$23.20	**$23.80**	2.6%	$0.60	N	Statutory
Lodgement of Certificate of Non-Compliance (Pool and/or Spa)	26.0 Fee Units	$437.10	**$449.00**	2.7%	$11.90	N	Statutory
Extension of Time Request - Pool Barrier	Each	$65.00	**$67.00**	3.1%	$2.00	N	Council
Shipping Container on Private Land	Each	$300.00	**N/A**			N	Council
Decommission Inspection Fee	Each	$150.00	**$155.00**	3.3%	$5.00	N	Council
Building Permit Renewal Fee	Each	$2,000.00	**$2,055.00**	2.8%	$55.00	N	Council
Building Permit Inspections	Each	$200.00	**$206.00**	3.0%	$6.00	N	Council
Building Permit Amendments Fee	Each	$500.00	**$515.00**	3.0%	$15.00	N	Council
Application for an Occupancy Permit	Each	$500.00	**$515.00**	3.0%	$15.00	N	Council
Enforcement/Building Notices and Orders - Extension of Time	Each	$250.00	**$258.00**	3.2%	$8.00	N	Council
Enforcement/Building Notices and Orders - Cancellation Fee	Each	$450.00	**N/A**			N	Council
Advertising - Report and Consent to Neighbouring Properties	Each	$175.00	**$180.00**	2.9%	$5.00	N	Council
Building Plans - Hard Copy	Each	$20.00	**$21.00**	5.0%	$1.00	N	Council
Water Permits							
Water Permits - Minimum Charge Includes First 3,000 Litres	First 3,000 Litres	$26.90	**$27.75**	3.2%	$0.85	N	Council
Water Permits - Cost per Kilolitre Above 3,000 Litres	Per Kilolitre Above 3,000	$3.00	**$3.10**	3.3%	$0.10	N	Council

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)	Fee Type
COMMUNITY LIFE							
Building Hire							
Commercial User Group: Any group who operates a business or commercial enterprise with the intent to generate profit.							
Community / Not for Profit: Not-for-profit organisations or community based groups that service the Surf Coast Shire including charities, sporting clubs and schools.							
Half Day Function : 2 - 5 hours during the day.							
Standard Function: 5+ hours or from 6pm- midnight.							
Public Hall Hire (Bellbrae Hall, Freshwater Creek Hall, Moriac Community Centre, The Globe Theatre, Wurdale Hall, Anglesea Memorial Hall, Bob Pettit Pavilion, The Quay Pavilion, Senior Citizen Centres)							
Community/Not-for-profit Rate	Hour	$13.00	**$13.50**	3.8%	$0.50	Y	Council
Commercial Rate	Hour	$26.00	**$27.00**	3.8%	$1.00	Y	Council
Bellbrae Heartspace	Hour	$7.50	**$7.75**	3.3%	$0.25	Y	Council
Functions, Weddings, Parties & Major Events							
Bellbrae Hall - Commercial - Standard Function Rate (5 hours +)	Block	$199.00	**$205.00**	3.0%	$6.00	Y	Council
Bellbrae Hall - Community Group/Not for Profit - Standard Function (5 hours +)	Block	$99.00	**$102.00**	3.0%	$3.00	Y	Council
Bellbrae Hall - Commercial - Half Day Function Rate (2-5 hours)	Block	$159.00	**$164.00**	3.1%	$5.00	Y	Council
Bellbrae Hall - Community Group/Not for Profit - Half Day Function Rate (2-5 hours)	Block	$80.00	**$82.50**	3.1%	$2.50	Y	Council
Moriac Community Centre - Commercial - Standard Function Rate (5 hours +)	Block	$199.00	**$205.00**	3.0%	$6.00	Y	Council
Moriac Community Centre - Community Group/Not for Profit -Standard Function Rate (5 hours +)	Block	$99.00	**$102.00**	3.0%	$3.00	Y	Council
Moriac Community Centre - Commercial - Half Day Function Rate (2-5 hours)	Block	$159.00	**$164.00**	3.1%	$5.00	Y	Council
Moriac Community Centre - Community Group/Not for Profit - Half Day Function Rate (2-5 hours)	Block	$80.00	**$82.50**	3.1%	$2.50	Y	Council
Freshwater Creek Hall - Commercial - Standard Function Rate (5 hours +)	Block	$199.00	**$205.00**	3.0%	$6.00	Y	Council
Freshwater Creek Hall - Community Group/Not for Profit Standard Function Rate (5 hours +)	Block	$99.00	**$102.00**	3.0%	$3.00	Y	Council
Freshwater Creek Hall - Commercial - Half Day Function Rate (2-5 hours)	Block	$159.00	**$164.00**	3.1%	$5.00	Y	Council
Freshwater Creek Hall - Community Group/Not for Profit Hirer Half Day Function Rate (2-5 hours)	Block	$80.00	**$82.50**	3.1%	$2.50	Y	Council
The Quay Pavilion - Commercial - Standard Function Rate (6pm-12am)	Block	$328.00	**$338.00**	3.0%	$10.00	Y	Council
The Quay Pavilion - Community Group/Not for Profit - Standard Function Rate (6pm-12am)	Block	$164.00	**$169.00**	3.0%	$5.00	Y	Council
The Quay Pavilion - Commercial - Half Day Function Rate (2-5 hours)	Block	$212.00	**$218.50**	3.1%	$6.50	Y	Council
The Quay Pavilion - Community Group/Not for Profit - Half Day Function Rate (2-5 hours)	Block	$106.00	**$109.25**	3.1%	$3.25	Y	Council
Bob Pettitt Pavilion - Commercial - Standard Function Rate (6pm-12am)	Block	$328.00	**$338.00**	3.0%	$10.00	Y	Council
Bob Pettitt Pavilion - Community Group/Not for Profit - Standard Function Rate (6pm-12am)	Block	$164.00	**$169.00**	3.0%	$5.00	Y	Council
Bob Pettitt Pavilion - Commercial - Half Day Function Rate (2-5 hours)	Block	$212.00	**$218.50**	3.1%	$6.50	Y	Council
Bob Pettitt Pavilion - Community Group/Not for Profit - Half Day Function Rate (2-5 hours)	Block	$106.00	**$109.25**	3.1%	$3.25	Y	Council
Wurdale Hall - Commercial - Standard Function Rate (6pm-12am)	Block	$200.00	**$206.00**	3.0%	$6.00	Y	Council
Wurdale Hall - Community Group/Not for Profit - Standard Function Rate (6pm-12am)	Block	$100.00	**$103.00**	3.0%	$3.00	Y	Council
Wurdale Hall - Commercial - Half Day Function Rate (2-5 hours)	Block	$159.00	**$164.00**	3.1%	$5.00	Y	Council
Wurdale Hall - Community Group/Not for Profit - Half Day Function Rate (2-5 hours)	Block	$80.00	**$82.50**	3.1%	$2.50	Y	Council
Anglesea Hall - Commercial - Standard Function Rate (6pm-12am)	Block	$328.00	**$338.00**	3.0%	$10.00	Y	Council
Anglesea Hall - Community Group/Not for Profit - Standard Function Rate (6pm-12am)	Block	$164.00	**$169.00**	3.0%	$5.00	Y	Council
Anglesea Hall - Commercial - Half Day Function Rate (2-5 hours)	Block	$212.00	**$218.50**	3.1%	$6.50	Y	Council
Anglesea Hall - Community Group/Not for Profit - Half Day Function Rate (2-5 hours)	Block	$106.00	**$109.25**	3.1%	$3.25	Y	Council
Globe Theatre - Commercial - Standard Function Rate (5+ hours)	Block	$199.00	**$205.00**	3.0%	$6.00	Y	Council
Globe Theatre - Community Group/Not for Profit - Standard Function Rate (5+ hours)	Block	$99.00	**$102.00**	3.0%	$3.00	Y	Council
Globe Theatre - Commercial - Half Day Function (2 - 5 hours)	Block	$159.00	**$164.00**	3.1%	$5.00	Y	Council
Globe Theatre - Community Group/Not for Profit - Half Day Function (2 - 5 hours)	Block	$80.00	**$82.50**	3.1%	$2.50	Y	Council
Grant Pavilion – Tantau and Cooper Function Rooms (Note Whole 2nd Level Available by Booking Both Rooms)							
Community Group/Not for Profit - Based in Surf Coast Shire	Hour	$31.00	**$32.00**	3.2%	$1.00	Y	Council
Commercial Use or Non Surf Coast Shire	Hour	$76.00	**$78.50**	3.3%	$2.50	Y	Council
Grant Pavilion Event/Function Cleaning	Booking	$234.00	**$242.00**	3.4%	$8.00	Y	Council
Function Fees (per Booking)							
Security Bonds – No Alcohol	Booking	$500.00	**$500.00**	0.0%	$0.00	N	Council
Security Bonds – With Alcohol	Booking	$1,000.00	**$1,000.00**	0.0%	$0.00	N	Council
Cleaning Fee - Per Clean	Booking	$234.00	**$242.00**	3.4%	$8.00	Y	Council
Sports Ground Hire							
Commercial User Group: Any group who operates a business or commercial enterprise with the intent to generate profit.							
Community / Not for Profit: Not-for-profit organisations or community based groups that service the Surf Coast Shire including charities, sporting clubs and schools.							
Oval Hire							
Bellbrae Oval - Community/Not-for-profit	Hour	$42.50	**$44.50**	4.7%	$2.00	Y	Council
Bellbrae Oval - Community/Not-for-profit - with lights	Hour		**$59.00**	NEW		Y	Council
Bellbrae Oval - Commercial	Hour		**$56.00**	NEW		Y	Council
Bellbrae Oval - Commercial - with lights	Hour		**$79.50**	NEW		Y	Council

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)	Fee Type
COMMUNITY LIFE							
Sports Ground Hire							
Bob Pettitt Oval - Community/Not-for-profit	Hour	$42.50	**$44.50**	4.7%	$2.00	Y	Council
Bob Pettitt Oval - Community/Not-for-profit - with lights	Hour		**$59.00**	NEW		Y	Council
Bob Pettitt Oval - Commercial	Hour		**$56.00**	NEW		Y	Council
Bob Pettitt Oval - Commercial - with lights	Hour		**$79.50**	NEW		Y	Council
Quay Oval - Community/Not-for-profit	Hour	$42.50	**$44.50**	4.7%	$2.00	Y	Council
Quay Oval - Community/Not-for-profit - with lights	Hour		**$59.00**	NEW		Y	Council
Quay Oval - Commercial	Hour		**$56.00**	NEW		Y	Council
Quay Oval - Commercial - with lights	Hour		**$79.50**	NEW		Y	Council
Connewarre Oval - Community/Not-for-profit	Hour		**$44.50**	NEW		Y	Council
Connewarre Oval - Community/Not-for-profit - with lights	Hour		**$59.00**	NEW		Y	Council
Connewarre Oval - Commercial	Hour		**$56.00**	NEW		Y	Council
Connewarre Oval - Commercial - with lights	Hour		**$79.50**	NEW		Y	Council
Grenville Oval - Community/Not-for-profit	Hour	$42.50	**$44.00**	3.5%	$1.50	Y	Council
Grenville Oval - Community/Not-for-profit - with lights	Hour		**$59.00**	NEW		Y	Council
Grenville Oval - Commercial	Hour		**$56.00**	NEW		Y	Council
Grenville Oval - Commercial - with lights	Hour		**$79.50**	NEW		Y	Council
Polwarth Oval - Community/Not-for-profit	Hour		**$44.50**	NEW		Y	Council
Polwarth Oval - Community/Not-for-profit - with lights	Hour		**$59.00**	NEW		Y	Council
Polwarth Oval - Commercial	Hour		**$56.00**	NEW		Y	Council
Polwarth Oval - Commercial - with lights	Hour		**$79.50**	NEW		Y	Council
Winchelsea Swimming Pool							
Aquatics General Admission							
Adult Swim	Visit	$7.50	**$7.80**	4.0%	$0.30	Y	Council
Adult Swim - Concession	Visit	$6.00	**$6.20**	3.3%	$0.20	Y	Council
Child Swim	Visit	$6.00	**$6.20**	3.3%	$0.20	Y	Council
Family Swim (1 Adult + 3 Children or 2 Adults + 2 Children)	Visit	$21.00	**$21.80**	3.8%	$0.80	Y	Council
Spectator to Supervise (Non Swim)	Visit	Free	**Free**			N/A	Council
School Student Swim	Visit	$4.50	**$4.50**	0.0%	$0.00	Y	Council
School Carnival (plus Entry Fee Person)	Hour	$89.00	**$92.00**	3.4%	$3.00	Y	Council
Season Swim Pass - Family Single Season Pass	Season	N/A	**$244.00**	NEW		Y	Council
Season Swim Pass - Adult Single Season Pass	Season	N/A	**$97.60**	NEW		Y	Council
Season Swim Pass - Child/Concession Signle Season Pass	Season	N/A	**$77.60**	NEW		Y	Council
10 Pass Adult	Membership	$67.50	**$69.80**	3.4%	$2.30	Y	Council
10 Pass Child/Concession	Membership	$54.00	**$55.80**	3.3%	$1.80	Y	Council
Learn to Swim							
Child Learn to Swim Class	Direct Debit per Lesson		**$19.00**	NEW		Y	Council
Aquatic Group Fitness							
Adult Aquatics Group Fitness	Visit		**$14.80**	NEW		Y	Council
Adult Aquatics Group Fitness Concession	Visit		**$12.00**	NEW		Y	Council
Winchelsea Health Club							
Joining Fee							
Joining Fee	Membership	22.00	**23.00**	4.5%	$1.00	Y	Council
Membership - Individual							
3 month	Membership	$257.00	**$265.00**	3.1%	$8.00	Y	Council
12 month	Membership	$835.00	**$860.50**	3.1%	$25.50	Y	Council
Fortnightly Direct Debit	Membership	$33.00	**$34.00**	3.0%	$1.00	Y	Council
Membership - Concession							
3 month	Membership	$232.00	**$239.00**	3.0%	$7.00	Y	Council
12 month	Membership	$751.00	**$774.00**	3.1%	$23.00	Y	Council
Fortnightly Direct Debit	Membership	$27.00	**$28.00**	3.7%	$1.00	Y	Council
Casual							
Casual Single Visit - Health Club or Group Fitness	Visit	$17.50	**$18.50**	5.7%	$1.00	Y	Council

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)	Fee Type
COMMUNITY LIFE							
Winchelsea Health Club							
Personal Training (Member Rates)							
1 X 30min session	Visit	$34.50	**$36.00**	4.3%	$1.50	Y	Council
1 X 45min session	Visit	$57.50	**$59.50**	3.5%	$2.00	Y	Council
2 X 30min session/week	Visit	$57.50	**$59.50**	3.5%	$2.00	Y	Council
2 X 45min session/week	Visit	$91.50	**$94.50**	3.3%	$3.00	Y	Council
Personalised Program (Includes 30 minute PT Session)	Visit	$57.50	**$59.50**	3.5%	$2.00	Y	Council
Personal Training (Non Member Rates)							
1 X 30min session	Visit	$45.50	**$47.00**	3.3%	$1.50	Y	Council
1 X 45min session	Visit	$68.50	**$71.00**	3.6%	$2.50	Y	Council
2 X 30min session/week	Visit	$68.50	**$71.00**	3.6%	$2.50	Y	Council
2 X 45min session/week	Visit	$103.00	**$106.50**	3.4%	$3.50	Y	Council
Group Booking Rate							
For non-regular bookings of registered sporting and medical/rehabilitation groups to attend the gym. • Min 8 - Max 15 participants • Staffed hours only • One payment only	Per Person	$12.50	**$13.00**	4.0%	$0.50	Y	Council
Promotional Rate							
For new members only, for a 6 month period during promotional periods - Fortnightly direct debit.	Membership	$30.00	**$31.00**	3.3%	$1.00	Y	Council
Family Rate - Limited to 2 Adults 2 Children							
• Children aged between 16 – under 18 • Direct debit only • Valid only while children are in the age bracket limits.							
Fortnightly Direct Debit - 2 Members	Membership	$60.00	**$62.00**	3.3%	$2.00	Y	Council
Fortnightly Direct Debit - 3 Members	Membership	$85.00	**$88.00**	3.5%	$3.00	Y	Council
Fortnightly Direct Debit - 4 Members (4th Membership Free)	Membership	$85.00	**$88.00**	3.5%	$3.00	Y	Council
Wurdi Baierr Aquatic & Recreation Centre							
Aquatics General Admission							
Adult	Visit		**$9.25**	NEW		Y	Council
Child	Visit		**$7.00**	NEW		Y	Council
Concession	Visit		**$7.00**	NEW		Y	Council
Group/Family Entry	Visit		**$25.50**	NEW		Y	Council
Adult 10 Visit Pass	Pass		**$83.25**	NEW		Y	Council
Concession 10 Visit Pass	Pass		**$63.00**	NEW		Y	Council
Swim/Spa/Sauna	Visit		**$16.40**	NEW		Y	Council
Aquatics Group Fitness							
Adult Casual Class	Visit		**$17.50**	NEW		Y	Council
Concession Casual Class	Visit		**$14.00**	NEW		Y	Council
Learn to Swim							
Child Price per Lesson	Lesson		**$21.50**	NEW		Y	Council
Adult Price per Lesson	Lesson		**$23.00**	NEW		Y	Council
Private	Lesson		**$63.50**	NEW		Y	Council
Aquatic Hire							
25m Lane Hire per Hour	Hour		**$60.00**	NEW		Y	Council
25 Whole Pool per Hour	Hour		**$375.00**	NEW		Y	Council
Warm Water Pool per Hour	Hour		**$158.00**	NEW		Y	Council
Locker Hire*							
Casual Hire per 4 Hours	Hours		**$3.50**	NEW		Y	Council
*Access to lockers included in memberships							
Aquatic Membership (Aquatic Facilities Only)							
Adult Direct Debit per Week	Week		**$16.40**	NEW		Y	Council
Concession Direct Debit per Week	Week		**$13.40**	NEW		Y	Council
Admin Fee (Joining Fee)	Per Membership		**$50.00**	NEW		Y	Council
Full Access Membership (Access to Aquatics & Gymnasium)							
Adult Direct Debit per Week	Week		**$23.40**	NEW		Y	Council
Concession Direct Debit per Week	Week		**$20.40**	NEW		Y	Council
Admin Fee (Joining Fee)	Per Membership		**$50.00**	NEW		Y	Council
Group Fitness							
Adult Casual Class	Class		**$17.50**	NEW		Y	Council
Concession Casual Class	Class		**$14.50**	NEW		Y	Council
Specialised Class (Add on to Membership)	Class		**$30.00**	NEW		Y	Council

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)	Fee Type
COMMUNITY LIFE							
Wurdi Baierr Aquatic & Recreation Centre							
Gymnasium Membership							
Adult Direct Debit per Week	Week		**$18.50**	NEW		Y	Council
Concession Direct Debit per Week	Week		**$15.50**	NEW		Y	Council
Admin Fee (Joining Fee)	Per Membership		**$50.00**	NEW		Y	Council
Gymnasium Casual / Personal Training							
Adult Casual Entry	Visit		**$22.00**	NEW		Y	Council
Concession Casual Entry	Visit		**$19.00**	NEW		Y	Council
Personal Training - 30 Minutes	Session		**$53.00**	NEW		Y	Council
Personal Training - 60 Minutes	Session		**$90.00**	NEW		Y	Council
Room Hire							
Casual Consultation Suite per Hour	Hour		**$35.00**	NEW		Y	Council
Program Room 1 per Hour	Hour		**$48.00**	NEW		Y	Council
Program Room 1 Including Equipment per Hour	Hour		**$96.00**	NEW		Y	Council
Program Room 2 per Hour	Hour		**$96.00**	NEW		Y	Council
Wurdi Baierr Stadium Fees							
Commercial User Group: Any group who operates a business or commercial enterprise with the intent to generate profit. ***Primary User Group:*** A user group whose main purpose/activity is held within Wurdi Baierr Stadium. ***Community / Not for Profit:*** Not-for-profit organisations or community based groups that service the Surf Coast Shire including charities, sporting clubs and schools. Their rates are heavily subsidised as their main purpose is to serve the community and they do not generate a profit. **Kinder Gym**							
Kinder Gym - Casual (1 Child)	Visit	$17.50	**$18.00**	2.9%	$0.50	Y	Council
Kinder Gym - Casual (2 Children)	Visit	$23.00	**$24.00**	4.3%	$1.00	Y	Council
Kinder Gym - Casual (3 Children)	Visit	$30.00	**$31.00**	3.3%	$1.00	Y	Council
Kinder Gym - 10 Visit Pass	Membership	$158.00	**$162.75**	3.0%	$4.75	Y	Council
Fitness Classes							
Casual	Visit	$17.50	**$18.00**	2.9%	$0.50	Y	Council
10 Visit Casual Card	Membership	$154.00	**$158.75**	3.1%	$4.75	Y	Council
20 Visit Casual Card	Membership	$292.00	**$301.00**	3.1%	$9.00	Y	Council
Fit Forever/Concession	Visit	$15.00	**$15.50**	3.3%	$0.50	Y	Council
Fit Forever - 10 Visit Pass	Membership	$136.00	**$140.00**	2.9%	$4.00	Y	Council
Fit Forever - 20 Visit Pass	Membership	$255.00	**$263.00**	3.1%	$8.00	Y	Council
Sport - Court Hire **Full Court - Peak - Weekends and After 4pm Weekdays**							
Commercial Group	Hour	$75.00	**$77.50**	3.3%	$2.50	Y	Council
Primary User Group	Hour	$46.00	**$47.50**	3.3%	$1.50	Y	Council
Community Group / Not-for-Profit	Hour	$46.00	**$47.50**	3.3%	$1.50	Y	Council
Stadium Entry							
Stadium Entry - Casual Use	Booking	$6.50	**$6.70**	3.1%	$0.20	Y	Council
Stadium Entry - 10 Visit Casual Use	Pass	$59.00	**$61.00**	3.4%	$2.00	Y	Council
Full Court - Off Peak 8am - 4pm Weekdays (Excludes School/Public Holidays)							
Commercial Group	Hour	$60.00	**$62.00**	3.3%	$2.00	Y	Council
Primary User Group	Hour	$37.00	**$38.00**	2.7%	$1.00	Y	Council
Community Group / Not-for-Profit	Hour	$37.00	**$38.00**	2.7%	$1.00	Y	Council
Half Court							
Commercial Group	Hour	$56.00	**$58.00**	3.6%	$2.00	Y	Council
Primary User Group	Hour	$30.00	**$31.00**	3.3%	$1.00	Y	Council
Community Group / Not-for-Profit	Hour	$30.00	**$31.00**	3.3%	$1.00	Y	Council
Out of Hours Booking (for Gazetted Holidays)	Booking	$52.00	**$53.50**	2.9%	$1.50	Y	Council
Half Court - Off Peak 8am - 4pm Weekdays (Excludes School / Public Holidays)							
Commercial Group	Hour	$44.50	**$46.00**	3.4%	$1.50	Y	Council
Primary User Group	Hour	$24.00	**$25.00**	4.2%	$1.00	Y	Council
Community Group / Not-for-Profit	Hour	$24.00	**$25.00**	4.2%	$1.00	Y	Council
Wurdi Baierr Stadium Rooms							
Wurdi Baierr Stadium Multi Purpose Room (Room & Kitchen)							
Commercial Group - Room Hire							
Monday - Sunday (8am - 11pm)	Hour	$41.00	**$42.50**	3.7%	$1.50	Y	Council
Community Group / Not-for-Profit - Room Hire							
Monday - Sunday (8am - 11pm)	Hour	$30.00	**$31.00**	3.3%	$1.00	Y	Council

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)	Fee Type
COMMUNITY LIFE							
Wurdi Baierr Stadium Fees							
Kitchen Only Hire							
Kitchen Hire (attached to Multi Purpose Room)	Hour	$22.00	**$23.00**	4.5%	$1.00	Y	Council
Wurdi Baierr Stadium - Meeting & Referee (Per Room)							
Commercial Group	Hour	$21.00	**$22.00**	4.8%	$1.00	Y	Council
Community Group / Not-for-Profit	Hour	$15.00	**$15.50**	3.3%	$0.50	Y	Council
Function Fees (Per Booking)							
Bonds - No Alcohol	Booking	$500.00	**$500.00**	0.0%	$0.00	N	Council
Bonds - With Alcohol	Booking	$1,000.00	**$1,000.00**	0.0%	$0.00	N	Council
Cleaning Fee - Per Clean (Cleaning Requirements to be Determined at Time of Booking)	Booking	$234.00	**$242.00**	3.4%	$8.00	Y	Council
Recreation/Open Space Reserves							
Community Facilities Licence Fees	Each	$156.00	**$161.00**	3.2%	$5.00	N	Council
Use of Community Facilities (i.e. Use Council owned or managed open space and community buildings for activities including weddings and suitable events).	Each	$243.00	**$251.00**	3.3%	$8.00	N	Council
Student Film Permit Licence	Each	Free	**Free**			N/A	Council
Film Permit Licence - Hourly (capped at $1,500/day)	Hourly	$207.00	**$214.00**	3.4%	$7.00	N	Council
Community & Civic Precinct Recreation Facility (Banyul-Warri Fields)							
Commercial User Group : Any group who operates a business or commercial enterprise with the intent to generate profit. ***Community*** / ***Not for Profit:*** Not-for-profit organisations or community based groups that service the Surf Coast Shire including charities, sporting clubs and schools.							
Commercial Use and Non Surf Coast Shire Club/Group/School (Per Court/Field):							
Soccer Synthetic Pitch (Parwan) - Community/Not for Profit	Hour	$54.00	**$56.00**	3.7%	$2.00	Y	Council
Soccer Synthetic Pitch (Parwan) - Community/Not for Profit - with Lights	Hour	$67.00	**$69.50**	3.7%	$2.50	Y	Council
Soccer Synthetic Pitch (Parwan) - Commercial	Hour	$64.00	**$66.00**	3.1%	$2.00	Y	Council
Soccer Synthetic Pitch (Parwan) - Commercial - with Lights	Hour	$87.00	**$90.00**	3.4%	$3.00	Y	Council
Torquay Hockey Pitch - Community/Not for Profit	Hour		**$56.00**	NEW		Y	Council
Torquay Hockey Pitch - Community/Not for Profit - with Lights	Hour		**$69.50**	NEW		Y	Council
Torquay Hockey Pitch - Commercial	Hour		**$66.00**	NEW		Y	Council
Torquay Hockey Pitch - Commercial - with Lights	Hour		**$90.00**	NEW		Y	Council
Netball Court - Community/Not for Profit	Hour	$43.00	**$44.50**	3.5%	$1.50	Y	Council
Netball Court - Community/Not for Profit - with Lights	Hour	$57.00	**$59.00**	3.5%	$2.00	Y	Council
Netball Court - Commercial	Hour	$54.00	**$56.00**	3.7%	$2.00	Y	Council
Netball Court - Commercial - with Lights	Hour	$77.00	**$79.50**	3.2%	$2.50	Y	Council
Community Hub Change Rooms (NB: Fee Applies to Each Pair of Change Rooms)							
Incorporated Community Club/Group/School - Based in Surf Coast Shire	Booking	$76.00	**$78.50**	3.3%	$2.50	Y	Council
Commercial Use and Non Surf Coast Shire Club/Group/School (Per Court/Field):	Booking	$228.00	**$235.00**	3.1%	$7.00	Y	Council
Grant Pavilion - Peter Troy Meeting Room							
Community Group/Not for Profit - Based in Surf Coast Shire	Hour	$15.00	**N/A**			Y	Council
Commercial Use and Non Surf Coast Shire	Hour	$54.00	**N/A**			Y	Council
Community Transport							
Winchelsea Large Capacity Community Bus (25 seat) - Youth Activities (Fuel Filled Up By User)	Day	$78.00	**N/A**			Y	Council
Fee - Late Return	Per Hire	$259.00	**N/A**			Y	Council
Fee - Fuel Not Filled Up	Per Hire	$259.00	**N/A**			Y	Council
Cleaning Fee (If required)	Per Hire	$259.00	**N/A**			Y	Council
Community Bus Hire - up to 4 hours	Per Hire	$52.00	**N/A**			Y	Council
Community Bus Hire - up to 24 hours	Per Hire	$78.00	**N/A**			Y	Council

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)	Fee Type
COMMUNITY LIFE							
Family & Children Services							
Occasional Care (from 1 July 2026)							
Torquay Children's Hub Occasional Care 4 Hour Session	Session	$60.50	**$63.00**	4.1%	$2.50	N	Council
Kurrambee Myaring Occasional Care 4 hour session	Session	$60.50	**$63.00**	4.1%	$2.50	N	Council
Occasional Care (from 1 July 2026) - Late Child Pick up Fee (when required)	Each		**$15.00**	NEW		N	Council
Kindergarten (Effective from January 2025)							
Additional Funded 3 & 4 Year Old Program (Where Available)	Per Hour	$30.00	**$30.00**	0.0%	$0.00	N	Council
Torquay Children's Hub Room hire: Commercial Rates							
Playgroup / Multi Purpose Room / Occasional Care Room							
Commercial Rate - Business Hours (8.30 - 5.00 pm)	Hour	$39.00	**$40.50**	3.8%	$1.50	Y	Council
Commercial Rate - After Hours (5.30 - 11.00 pm and Weekends)	Hour	$57.00	**$59.00**	3.5%	$2.00	Y	Council
Commercial Rate - Daily Rate - (8.30 - 5.00 pm)	Day	$129.00	**$133.00**	3.1%	$4.00	Y	Council
Bond for Multi Purpose Room Hire Afterhours Only	Booking	$300.00	**$300.00**	0.0%	$0.00	Y	Council
Cleaning Fee	Booking	$234.00	**$242.00**	3.4%	$8.00	Y	Council
Torquay Children's Hub Room hire: Non- Profit Organisation Rates							
Playgroup / Multipurpose Room/ Occasional Care Room							
Non- Profit Rate - Business Hours (8.30 - 5.00 pm)	Hour	$19.00	**$20.00**	5.3%	$1.00	Y	Council
Non- Profit Rate - After Hours (5.30 - 11.00 pm and Weekends)	Hour	$30.50	**$31.50**	3.3%	$1.00	Y	Council
Non- Profit Rate - Daily Rate - (8.30 - 5.00 pm)	Day	$90.00	**$93.00**	3.3%	$3.00	Y	Council
Playgroups	Hour	$9.80	**$10.00**	2.0%	$0.20	Y	Council
Bond for Multi Purpose Room Hire After Hours Only	Booking	$300.00	**$300.00**	0.0%	$0.00	Y	Council
Cleaning Fee	Booking	$234.00	**$242.00**	3.4%	$8.00	Y	Council
Kurrambee Myaring Community Centre Room Hire: Commercial Rates							
Consulting Room/ Multipurpose Room (charged per room)							
Commercial rate - Business Hours (8.30 - 5.00 pm)	Hour	$39.00	**$40.50**	3.8%	$1.50	Y	Council
Commercial rate - After Hours (5.30 - 11.00 pm and Weekends)	Hour	$57.00	**$59.00**	3.5%	$2.00	Y	Council
Commercial rate - Daily rate - (8.30 - 5.00 pm)	Day	$129.00	**$133.00**	3.1%	$4.00	Y	Council
Bond for Multi Purpose Room Hire After Hours Only	Booking	$300.00	**$300.00**	0.0%	$0.00	Y	Council
Cleaning Fee	Booking	$234.00	**$242.00**	3.4%	$8.00	Y	Council
Kurrambee Myaring Community Centre Room Hire : Non- Profit Organisation Rates							
Consulting Room/ Multipurpose Room (charged per room)							
Non- Profit Rate - Business Hours (8.30 - 5.00 pm)	Hour	$19.00	**$20.00**	5.3%	$1.00	Y	Council
Non- Profit Rate - After Hours (5.30 - 11.00 pm and Weekends)	Hour	$30.50	**$31.50**	3.3%	$1.00	Y	Council
Non- Profit Rate - Daily Rate - (8.30 - 5.00 pm)	Day	$90.00	**$93.00**	3.3%	$3.00	Y	Council
Playgroups	Hour	$9.80	**$10.00**	2.0%	$0.20	Y	Council
Bond for Multi Purpose Room Hire After Hours Only	Booking	$300.00	**$300.00**	0.0%	$0.00	Y	Council
Cleaning Fee	Booking	$234.00	**$242.00**	3.4%	$8.00	Y	Council

Community Asset Committees - Fees and Charges

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)
Community Asset Committee Fees and Charges						
Anderson Roadknight Reserve						
Main Hall - Use of Kitchen with Booking	Hour	$17.00	$17.00	0.0%	$0.00	Yes
Meeting Room - Community	Hour	$17.00	$17.00	0.0%	$0.00	Yes
Courtyard (Deck) with Access to Toilets	Hour	$10.00	$10.00	0.0%	$0.00	Yes
Kitchen Only	Hour	$17.00	$17.00	0.0%	$0.00	Yes
Connewarre Reserve						
Main Hall - 2-5 hours (includes cleaning charge)	Half Day	$88.00	$120.00	36.4%	$32.00	Yes
Main Hall - 5-8 hours (includes cleaning charge)	Day	$176.00	$240.00	36.4%	$64.00	Yes
Main Hall - 5pm-midnight (includes cleaning charge)	Evening	$330.00	$350.00	6.1%	$20.00	Yes
Oval	Half Day	$66.00	Now via Council			Yes
Oval	Day	$110.00	Now via Council			Yes
Bond - Night Function without Alcohol		$300.00	$300.00	0.0%	$0.00	Yes
Bond - Night Function with Alcohol		$600.00	$600.00	0.0%	$0.00	Yes
Deans Marsh Memorial Park						
Main Hall - Community	Hour	$21.00	$22.00	4.8%	$1.00	Yes
Main Hall - Commercial	Hour	$26.00	$27.00	3.8%	$1.00	Yes
Main Hall - Community	Half Day	$156.00	$161.00	3.2%	$5.00	Yes
Main Hall - Commercial	Half Day	$208.00	$215.00	3.4%	$7.00	Yes
Main Hall - Community	Day	$312.00	$322.00	3.2%	$10.00	Yes
Main Hall - Commercial	Day	$416.00	$430.00	3.4%	$14.00	Yes
Main Hall - Wedding	Day	$572.00	$590.00	3.1%	$18.00	Yes
Kitchen Only	Hour	$17.00	$18.00	5.9%	$1.00	Yes
Football Shed	Day	$114.00	$118.00	3.5%	$4.00	Yes
Oval	Day	$114.00	$118.00	3.5%	$4.00	Yes
Pavilion/Stage - Community	Hour	$17.00	$18.00	5.9%	$1.00	Yes
Pavilion/Stage - Community	Half Day	$171.00	$177.00	3.5%	$6.00	Yes
Pavilion/Stage - Community	Day	$342.00	$353.00	3.2%	$11.00	Yes
Pavilion/Stage - Commercial	Hour	$23.00	$24.00	4.3%	$1.00	Yes
Pavilion/Stage - Commercial	Half Day	$285.00	$294.00	3.2%	$9.00	Yes
Pavilion/Stage - Commercial	Day	$569.00	$587.00	3.2%	$18.00	Yes
Eastern Reserve						
Members Room Only - Community - Non Catered	Hour	$15.00	$15.00	0.0%	$0.00	Yes
Members Room Only - Commercial - Non Catered	Hour	$30.00	$30.00	0.0%	$0.00	Yes
Members Room Only - Community - Catered	4 Hours/Half Day	$140.00	$140.00	0.0%	$0.00	Yes
Members Room Only - Commercial - Catered	4 Hours/Half Day	$240.00	$240.00	0.0%	$0.00	Yes
Members Room Only - Community - Non Catered	8 Hours/Full Day	$120.00	$120.00	0.0%	$0.00	Yes
Members Room Only - Commercial - Non Catered	8 Hours/Full Day	$240.00	$240.00	0.0%	$0.00	Yes
Members Room Only - Community - Catered	8 Hours/Full Day	$200.00	$200.00	0.0%	$0.00	Yes
Members Room Only - Commercial - Catered	8 Hours/Full Day	$300.00	$300.00	0.0%	$0.00	Yes
Multipurpose Room Only - Community	Hour	$12.50	$12.50	0.0%	$0.00	Yes
Multipurpose Room Only - Commercial	Hour	$12.50	$12.50	0.0%	$0.00	Yes
Bendigo Bank Room - Non Catered	4 Hours/Half Day	$245.00	$245.00	0.0%	$0.00	Yes
Bendigo Bank Room - Non Catered	8 Hours/Full Day	$370.00	$370.00	0.0%	$0.00	Yes
Bendigo Bank Room - Community - Catered	4 Hours/Half Day	$370.00	$370.00	0.0%	$0.00	Yes
Bendigo Bank Room - Commercial - Catered	4 Hours/Half Day	$500.00	$500.00	0.0%	$0.00	Yes
Bendigo Bank Room - Community - Catered	8 Hours/Full Day	$500.00	$500.00	0.0%	$0.00	Yes
Bendigo Bank Room - Commercial - Catered	8 Hours/Full Day	$710.00	$710.00	0.0%	$0.00	Yes
Room Set Up / Pack Up		$120.00	$120.00	0.0%	$0.00	Yes
Oval Only	Hour	$40.00	$40.00	0.0%	$0.00	Yes
Oval Hire - with Lights 75 Lux - Community	Hour (min 2.5 hrs)	$70.00	$70.00	0.0%	$0.00	Yes
Oval Hire - with Lights 75 Lux - Community (Inc. change rooms)	Hour (min 2.5 hrs)	$90.00	$90.00	0.0%	$0.00	Yes
Oval Hire - with Lights 75 Lux - Commercial	Hour (min 2.5 hrs)	$149.00	$149.00	0.0%	$0.00	Yes
Oval Hire - with Lights 75 Lux - Commercial (Inc. change rooms)	Hour (min 2.5 hrs)	$243.00	$243.00	0.0%	$0.00	Yes
Oval Hire - with Lights 200 Lux - Community	Hour (min 2.5 hrs)	$110.00	$110.00	0.0%	$0.00	Yes
Oval Hire - with Lights 200 Lux - Community (Inc. change rooms)	Hour (min 2.5 hrs)	$140.00	$140.00	0.0%	$0.00	Yes
Oval Hire - with Lights 200 Lux - Commercial	Hour (min 2.5 hrs)	$260.00	$260.00	0.0%	$0.00	Yes
Oval Hire - with Lights 200 Lux - Commercial (Inc. change rooms)	Hour (min 2.5 hrs)	$300.00	$300.00	0.0%	$0.00	Yes
Netball - Community	Hour	$40.00	$40.00	0.0%	$0.00	Yes
Netball - Commercial	Hour	$80.00	$80.00	0.0%	$0.00	Yes
Netball - Community with Lights	Hour	$60.00	$60.00	0.0%	$0.00	Yes
Netball - Commercial with Lights	Hour	$120.00	$120.00	0.0%	$0.00	Yes

Description	Unit	2025-26	2026-27	Annual % Change	Annual $ Change	Includes GST (Y/N)
Community Asset Committee Fees and Charges						
Modewarre Hall & Reserve						
Main Hall - Community	Hour	$33.00	$33.00	0.0%	$0.00	Yes
Kids Parties					$0.00	
Main Hall & Playground - Half Day	Half Day	$93.50	$93.50	0.0%	$0.00	Yes
Functions					$0.00	
Main Hall - Afternoon	Half Day	$137.50	$137.50	0.0%	$0.00	Yes
Main Hall - Evening	Half Day	$286.00	$286.00	0.0%	$0.00	Yes
Main Hall - Wedding	Day	$572.00	$572.00	0.0%	$0.00	Yes
Bond - Function without Alcohol		$160.00	$160.00	0.0%	$0.00	Yes
Bond - Functions with Alcohol		$350.00	$350.00	0.0%	$0.00	Yes
Stribling Reserve						
Sporting Activity						
Stadium - No Lights	Hour	$25.00	$30.00	20.0%	$5.00	Yes
Stadium - No Lights - Community	Hour	$15.00	$16.00	6.7%	$1.00	Yes
Stadium - No Lights - Half Day Rate	Half Day	$75.00	$90.00	20.0%	$15.00	Yes
Stadium - No Lights - Half Day Rate - Community	Half Day	$45.00	$48.00	6.7%	$3.00	Yes
Stadium - No Lights - Full Day Rate	Full Day	$150.00	$180.00	20.0%	$30.00	Yes
Stadium - No Lights - Full Day Rate - Community	Full Day	$90.00	$96.00	6.7%	$6.00	Yes
Stadium - Lights	Hour	$40.00	$45.00	12.5%	$5.00	Yes
Stadium - Lights - Community	Hour	$16.00	$20.00	25.0%	$4.00	Yes
Stadium - Lights - Half Day Rate	Half Day	$120.00	$135.00	12.5%	$15.00	Yes
Stadium - Lights - Half Day Rate - Community	Half Day	$50.00	$60.00	20.0%	$10.00	Yes
Stadium - Lights - Full Day Rate	Full Day	$240.00	$270.00	12.5%	$30.00	Yes
Stadium - Lights - Full Day Rate - Community	Full Day	$100.00	$120.00	20.0%	$20.00	Yes
Netball Court - No Lights	Hour	$25.00	$30.00	20.0%	$5.00	Yes
Netball Court - No Lights - Community	Hour	$15.00	$16.00	6.7%	$1.00	Yes
Netball Court - No Lights - Half Day Rate	Half Day	$75.00	$90.00	20.0%	$15.00	Yes
Netball Court - No Lights - Half Day Rate - Community	Half Day	$45.00	$48.00	6.7%	$3.00	Yes
Netball Court - No Lights - Full Day Rate	Full Day	$150.00	$180.00	20.0%	$30.00	Yes
Netball Court - No Lights - Full Day Rate - Community	Full Day	$90.00	$96.00	6.7%	$6.00	Yes
Netball Court - Lights	Hour	$40.00	$45.00	12.5%	$5.00	Yes
Netball Court - Lights - Community	Hour	$16.00	$20.00	25.0%	$4.00	Yes
Netball Court - Lights - Half Day Rate	Half Day	$120.00	$135.00	12.5%	$15.00	Yes
Netball Court - Lights - Half Day Rate - Community	Half Day	$50.00	$60.00	20.0%	$10.00	Yes
Netball Court - Lights - Full Day Rate	Full Day	$240.00	$270.00	12.5%	$30.00	Yes
Netball Court - Lights - Full Day Rate - Community	Full Day	$100.00	$120.00	20.0%	$20.00	Yes
Social Space	Hour	$100.00	$105.00	5.0%	$5.00	Yes
Social Space - Community	Hour	$40.00	$45.00	12.5%	$5.00	Yes
Social Space - Half Day Rate	Half Day	$300.00	$315.00	5.0%	$15.00	Yes
Social Space - Half Day Rate - Community	Half Day	$120.00	$135.00	12.5%	$15.00	Yes
Social Space - Full Day Rate	Full Day	$600.00	$630.00	5.0%	$30.00	Yes
Social Space - Full Day Rate - Community	Full Day	$240.00	$270.00	12.5%	$30.00	Yes
Social Space - Cleaning fee		$100.00	$150.00	50.0%	$50.00	Yes
Netball Pavilion	Hour	$40.00	$45.00	12.5%	$5.00	Yes
Netball Pavilion - Community	Hour	$16.00	$20.00	25.0%	$4.00	Yes
Netball Pavilion - Half Day Rate	Half Day	$120.00	$135.00	12.5%	$15.00	Yes
Netball Pavilion - Half Day Rate - Community	Half Day	$50.00	$60.00	20.0%	$10.00	Yes
Netball Pavilion - Full Day Rate	Full Day	$240.00	$270.00	12.5%	$30.00	Yes
Netball Pavilion - Full Day Rate - Community	Full Day	$100.00	$120.00	20.0%	$20.00	Yes
Netball Pavilion - Cleaning fee		$100.00	$100.00	0.0%	$0.00	Yes
Canteen	Hour	$50.00	$55.00	10.0%	$5.00	Yes
Canteen - Community	Hour	$20.00	$25.00	25.0%	$5.00	Yes
Canteen - Half Day Rate	Half Day	$150.00	$165.00	10.0%	$15.00	Yes
Canteen - Half Day Rate - Community	Half Day	$60.00	$75.00	25.0%	$15.00	Yes
Canteen - Full Day Rate	Full Day	$300.00	$330.00	10.0%	$30.00	Yes
Canteen - Full Day Rate - Community	Full Day	$120.00	$150.00	25.0%	$30.00	Yes
Oval- No Lights	Hour	$40.00	$45.00	12.5%	$5.00	Yes
Oval - No Lights - Community	Hour	$16.00	$20.00	25.0%	$4.00	Yes
Oval - No Lights - Half Day Rate	Half Day	$120.00	$135.00	12.5%	$15.00	Yes
Oval - No Lights - Half Day Rate - Community	Half Day	$50.00	$60.00	20.0%	$10.00	Yes
Oval - No Lights - Full Day Rate	Full Day	$240.00	$270.00	12.5%	$30.00	Yes
Oval - No Lights - Full Day Rate - Community	Full Day	$100.00	$120.00	20.0%	$20.00	Yes
Oval - Lights	Hour	$80.00	$85.00	6.3%	$5.00	Yes
Oval - Lights - Community	Hour	$30.00	$30.00	0.0%	$0.00	Yes
Oval - Lights - Half Day Rate	Half Day	$240.00	$255.00	6.3%	$15.00	Yes
Oval - Lights - Half Day Rate - Community	Half Day	$90.00	$90.00	0.0%	$0.00	Yes
Oval - Lights - Full Day Rate	Full Day	$480.00	$510.00	6.3%	$30.00	Yes
Oval - Lights - Full Day Rate - Community	Full Day	$180.00	$180.00	0.0%	$0.00	Yes
Change Rooms	Full Day	$200.00	$220.00	10.0%	$20.00	Yes
Change Rooms - Community	Full Day	$100.00	$110.00	10.0%	$10.00	Yes
Car Park	Half Day	$45.00	$52.00	15.6%	$7.00	Yes

7. Appendix B – State of the Assets

The State of the Assets (SoA) report is a way of providing insight into how Council is managing its non-financial assets. This replaces the previously reported Asset Renewal Backlog as it provides a more holistic view of the entire asset base and its associated conditions.

The SoA dashboard is developed annually as part of Council's Strategic Asset Modelling. The modelling helps optimise programming of asset renewal works by using condition, risk, and hierarchy data. In future iterations this will include consideration of environment and climate change impacts. %PVP (Poor and Very Poor) are the assets that are in condition 4 or 5 (typically intervention level) that are nearing the end of their useful life but have not yet been allocated funding. Not all asset classes are modelled due to set allocations or being obsolescence based.

The 2024 National SoA report shows that nationally 8% of assets are in a poor or very poor condition. These are assets requiring intervention as they are nearing the end of their useful life. Council is tracking considerably better than the national average with 2.62% requiring intervention (i.e. safe but with increasing maintenance costs).

Modelling utilises the percentage of Very Poor assets in each class to assist in optimising the renewal of assets to keep the proportion of poor and very poor (%PVP) and very poor (%VP) as low as possible over the 10-year horizon for the Long-Term Financial Plan.

Not all asset classes are modelled due to some being obsolescence-based such as:

- Light Fleet
- Small and Heavy Plant
- IT (Hardware and Software)

Some other classes receive a set allocation each year and are not modelled. These include artworks and unsealed shoulders where the risk profile is very low compared to major classes such as roads and buildings. Additionally, Land Value is not modelled as it is not renewed.

The asset classes modelled and shown in the SoA are:

- Bridges
- Buildings
- Carparks
- Footpaths
- Guardrails
- Kerbs
- Local Area Traffic Management (LATM)
- Open Space
- Sealed Roads
- Stormwater Pits and Pipes
- Unsealed Roads
- Water Sensitive Urban Design (WSUD)

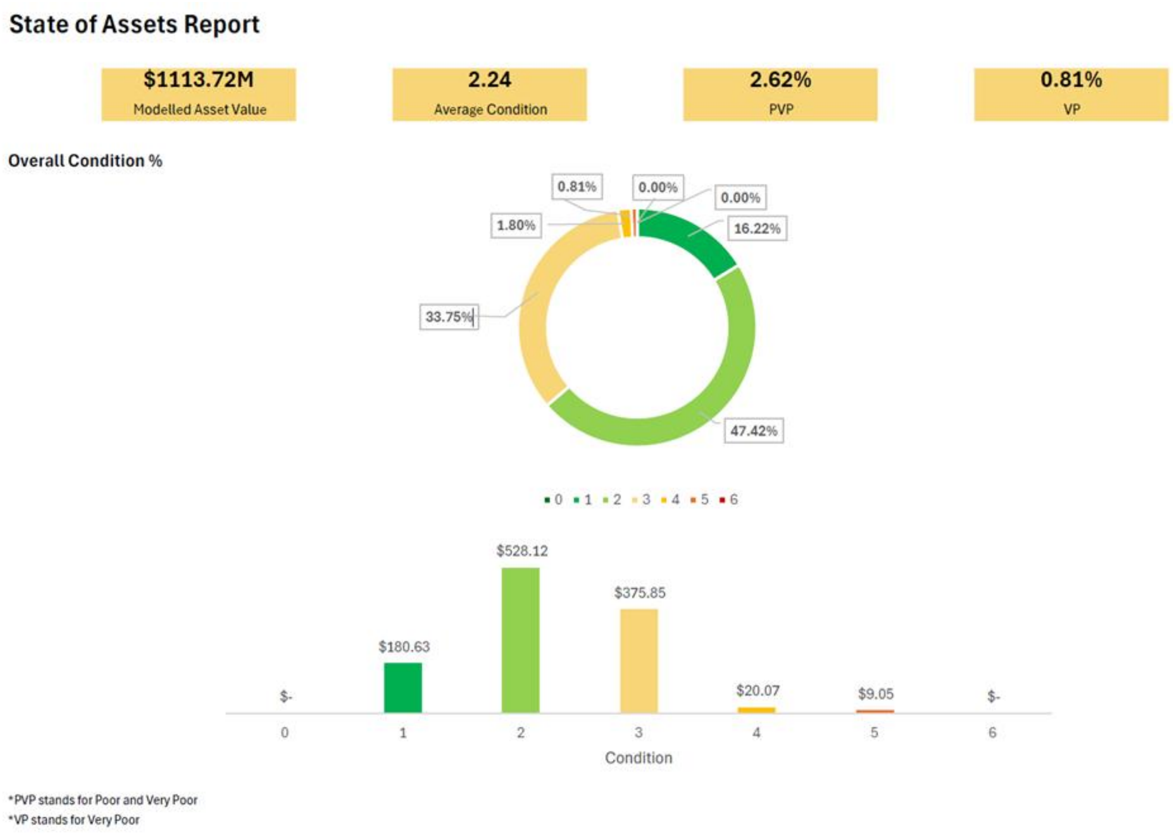


FIGURE 1 STATE OF THE ASSETS REPORT DASHBOARD

Key components of the above State of Assets Report

- **Condition Range** – 0 = Brand New, 1 = Very good, 2= Good, 3 = Fair, 4= Poor, 5 = Very Poor and 6 = End of Life
- **Asset Value** – Replacement cost of the assets modelled which is why there is a difference between the total reported non-financial assets of Council.
- **Average Condition** – Average condition of all Council's assets which places on average our asset in a good condition.
- **%PVP** – Percentage Poor and Very Poor assets. The 2024 National SoA reported the national average as 8%.
- **%VP** – Percentage Very Poor. Aim to keep this figure as low as possible based on available funding. It is unlikely that this figure would be 0% and is likely to increase as Council's assets age.

8. Appendix C – Town Highlights

While much of our 2026-27 budget is allocated to initiatives and services that support the community shire-wide, it also features funding for many projects and facilities specific to the unique towns in our region.

Here is a snapshot of some of the ways our Council budget will support your town during 2026-27.

Aireys Inlet and Fairhaven

We will progress several important projects for the Aireys Inlet and Fairhaven communities during the 2026-27 financial year.

Working closely with the local community for feedback, we'll finalise design improvements for the Aireys Inlet Top Shops precinct and seek funding to bring the vision to life, strengthening this important local hub.

We'll reach the next stage of our Painkalac Creek flood adaptation study. Having shared the study results during 2025, we'll carry out community engagement and initial design of mitigation options, as we aim to increase resilience to flood risk in low lying areas around the creek.

The Great Ocean Road landslip has been a complex issue and during this financial year we will see remediation works on the slope to ensure its long-term safety.

We also expect to see progress on the affordable housing project on Fraser Drive, a long-term partnership with Housing Choices Australia aimed at helping address the need for more diverse and attainable housing options in the community.

Working with other agencies, we'll continue to trial and monitor improvements to tourist bus management in the lighthouse precinct, supporting safer and more efficient access to this iconic destination.

At the Aireys Inlet Hall, we'll design and construct a new toilet and improve accessibility to the existing facilities.

Through our community projects program, we're supporting the Aireys Inlet Community Garden to deliver its masterplan redevelopment, including a new tool storage shed.

Our annual winter fuel reduction program – aimed at preparing high risk bushfire areas for the summer season – will focus on Aireys Inlet this year.

Anglesea

Council is continuing to invest in Anglesea's future, supporting a vibrant coastal community with a strong sense of connection and care for its natural environment.

Design development will progress for the Anglesea Community and Health Hub, a significant project that will modernise the McMillan Street facility and add new services and spaces.

We'll deliver an Anglesea River flood study to better understand and plan for flood risks, helping protect homes, businesses and the natural environment.

Operation of the Anglesea Landfill and Transfer Station remains a key funded service. We've also budgeted $60,000 to design stage 5 of the landfill rehabilitation at the site – in preparation for an expected $12 million rehabilitation of the entire landfill site once it closes in the coming years.

Community life will continue to be enriched through the operation of Anglesea Art Space and Anglesea Kinder, and our annual funding support for Anglesea Community House.

We're also providing seed funding to the Community House to help with the implementation of the newly developed Anglesea Community Plan.

We'll replace the synthetic cricket pitch on the football oval at Ellimatta Reserve ($20,000) and carry out a sealed road renewal on O'Donohue Road ($115,000).

We'll continue to support local tourism through operation of the Anglesea Visitor Information Centre.

And through our community projects program, we're supporting the Anglesea Historical Society with a building upgrade to improve accessibility and storage, ensuring local stories and heritage are preserved and celebrated for generations to come.

Deans Marsh and surrounds

In Deans Marsh, we are focused on progressing a major Community Hub redevelopment, working with the facility's Community Asset Committee to seek the funding needed.

In the meantime, the 2026-27 budget will see us continue our annual funding to support the operation of the community house, and partnering with the Geelong Regional Library Corporation to pilot a 24/7 library locker initiative at the cottage.

The establishment and maintenance of new street trees planted through the Branching Out program will continue, supporting greener streets and the long-term look and feel of the town.

We've also budgeted $276,000 for unsealed road renewal works on Bambra-Boonah Road in Bambra.

Lorne

In Lorne, Council is investing in essential infrastructure, the operation of community facilities and economic recovery to support local business.

The operation and upgrade of the Lorne Transfer Station will continue, improving waste services for residents and visitors.

At Stribling Reserve, renewal works will be completed to the cricket net retaining wall.

We'll continue to advocate strongly for affordable housing, including the community-driven proposal for a rental pilot aimed at increasing housing availability for key workers.

Our Major Events support will continue for the Cadel Evans Great Ocean Road Race Surf Coast Classic, which will return to Lorne in 2027, delivering significant economic and community benefits.

Ongoing advocacy will also focus on supporting economic recovery following January weather events, while the Lorne Visitor Information Centre will continue to welcome and guide visitors to the region.

Council will maintain funding, maintenance and operational support for key community facilities, including the kindergarten, Lorne Community Connect, the community house and Stribling Reserve, ensuring locals of all ages have welcoming places to gather, learn and develop skills.

Planning is underway to rectify the Erskine Road landslip caused by the January 2026 flood event. This work will see us strengthen the embankment so the road will last for decades to come.

Torquay, Jan Juc and surrounds

Council is investing in several major projects across Torquay and the surrounding areas to support and enhance the continued liveability of our shire's largest population centre. These investments will not only meet the needs of a growing community but also improve the overall liveability of the wider shire.

Construction of the Wurdi Baierr Aquatic and Recreation Centre, funded with the help of state and federal governments, will finish and the facility will open early in 2027.

An important drainage project to divert stormwater away from the environmentally and culturally significant Karaaf Wetlands will also be delivered this financial year.

The vibrant Banyul Warri Fields sporting precinct continues to grow and develop.

During 2026-27 we'll carry out a $1.86 million renewal of the synthetic Parwan soccer pitch.

Nearby at Quay Reserve, we'll replace the ageing synthetic cricket wicket ($20,000).

The budget also features major initiatives to support economic development and tourism in the shire, headlined by a $1.5 million refurbishment of the Australian National Surfing Museum and Torquay Visitor Information Centre.

We'll carry out planning for the revitalisation of the Baines Crescent and Torquay Town Centre precincts to support improved commercial outcomes, and our Major Events support for the iconic Rip Curl Pro at Bells Beach will continue.

Multiple streets in the centre of Torquay are included in our sealed road renewal program, including sections of Pearl Street, Bristol Road and Cliff Street. Kristy Court and Caithness Court in Jan Juc will also feature in this program of work.

In nearby Freshwater Creek, Bogans Lane has been included in our guardrail renewal program ($44,000).

In an important advance for the waste management and resource recovery services we provide the community, we've budgeted $300,000 for design work for a proposed new Torquay Resource Recovery Centre.

A small but important ongoing investment is our funding support for the Torquay Community House Community Lunches Program. These monthly lunches are for people who are isolated, vulnerable, new to town, or just want to connect with others.

Winchelsea, Moriac and surrounds

Council is preparing for population increases in Winchelsea over the coming years as it gradually takes the baton from Torquay as the shire's main growth front.

Following completion of the Winchelsea Place Plan, a budget of $100,000 for a Winchelsea Structure Plan will guide future development to meet the community's needs.

Completion of the Barwon River Loop Walk project will continue to improve access to the river and celebrate this important natural asset, while increasing active transport connections in Winchelsea.

Key transport upgrades in the broader area include renewal, widening and safety improvements on Cape Otway Road between Gherang Road and Parishs Lane, a $1.3 million upgrade to Barwon Terrace in Winchelsea, new kerb and channel works on Smith Street in Winchelsea ($52,000), and the long-awaited repair and re-opening of the Pollocksford Road bridge.

Significant road renewal works will also take place on Ervins Road in Mount Moriac ($209,000) and Waltons Road in Modewarre ($114,000).

We'll continue the establishment and upkeep of new street trees planted in Winchelsea through our multi-year 'Branching Out' program.

Community facilities remain a priority, with funding to support operation of the Winchelsea pool, health club, kinder, community house, and senior citizens centre.

During this financial year we'll see the re-opening and operation of the Winchelsea Visitor Information Centre, and design and investigation works for renewal of the Winchelsea Toy Library ($50,000).

At Eastern Reserve, we'll deliver a $33,000 irrigation upgrade featuring a new pump set and sprinklers.

We're supporting community groups to deliver a Bennett Reserve landscape upgrade and new signage for the Winchelsea Arboretum Trail, via our Community Projects program.

Operational funding has also been included to grade and maintain unsealed roads and civil assets in the Winchelsea and Moriac areas.

NOTE: Figures in these summaries have been included for capital projects that are newly funded in 2026-27. Projects without funding listed are either carrying on from 2025-26, funded via recurring operational budgets, or have costs that are yet to be finalised.

9. Appendix D – Our Financial Story

Our Financial Story

Surf Coast Shire Council is a regional local government authority, located an hour south-west of Melbourne. The municipality has an approximate population of 41,000 in 2024, a mix of coastal and hinterland communities and has experienced strong overall population growth over recent decades.

Council provides 100+ services to the local community and maintains over one billion worth of community assets to support both the local population and the 2.5 million people who visit the area on an annual basis.

The purpose of this document is to share the financial challenges faced by Council and to outline the important principles that underpin the development of its annual budgets and financial plans. By sharing these challenges and principles with the community, Council hopes to inform and engage its most critical stakeholders in finding solutions to Council's financial challenges.

The Challenge

Council has a responsibility to current and future communities that leads to significant demands on its finances, in particular:

- The reality of responding and adapting to the changing climate;
- Costs associated with maintaining our existing assets (asset renewal) and new assets;
- The expectations of a growing community, with diverse interests, compounded by a continuing growth in visitors; and
- The growing costs of managing the shire's waste and recycling including transitioning away from the Anglesea Landfill.

These demands are set in the context of revenue structures constraining Council's capacity to support the community:

- The State Government's "Fair Go Rates" legislation, introduced in 2016, has capped rate revenue increases below inflation;
- In 2024, the State Government introduced changes that prevent councils from fully recovering the costs of all waste and recycling costs through a waste service charge;
- The State Government's debt levels are forecast to increase from 5% of nominal gsp (net debt to gross state product) pre-covid to 25% in 2026-27, restricting its ability to provide local government financial support;
- The Federal Government's financial assistance grant which accounts for more than half of Council's operating grants, has not increased in real terms on a per capita basis since 1995; and

- The challenge of fully recovering our costs for our services.

Whilst acknowledging that household affordability is important, particularly with the current cost-of-living crisis, the introduction of rate capping has significantly constrained revenue for local government authorities. Council must carefully consider the allocation of its financial resources in this environment and continue to pursue important efficiency reforms. This can be difficult at times with the burden of extra responsibilities being placed on Council by State and Federal Governments without sufficient compensation.

Climate Change

All councils are required to mitigate and plan for climate change risks under the *Local Government Act 2020*. In 2019 Surf Coast Shire Council declared a climate emergency acknowledging the need for more urgent and extensive action to reduce emissions and increase resilience to local climate change impacts.

Climate change is a significant challenge for all levels of government – with its impacts felt acutely at the local level, particularly in rural and regional areas. Council is responsible for managing over $1 billion of community assets and infrastructure, including roads, community buildings and open space, all of which are impacted by climate events and have a high cost for repair and maintenance.

Conservative economic assessments of the direct risks to Victorian council assets indicate that annual damages will increase significantly due to climate change in a business as usual scenario (without adaptation) as hazardous events become more frequent and as more assets become exposed.

All levels of government, including Council, are now bearing the costs of climate change and the financial pressure to both recover and adapt will grow. This is an evolving environment that needs to be evaluated and understood so that decisions in the 10-Year Financial Plan can factor climate change in managing long term sustainability.

Asset Renewal

Council's delivery of services significantly depends on maintaining its assets in good condition for as long as the community needs them.

Council's asset management practices are mature and incorporate infrastructure and financial elements of the asset base. This includes thorough and extensive asset condition reviews that feed into detailed asset modelling. This modelling ensures that Council has a forward plan for renewing its assets, so they remain in a safe useable condition for the community.

The asset modelling projects the asset renewal demand over the coming 10 years and calculates an allocation for asset renewal that increases each year at a steady rate (to avoid annual fluctuations that are difficult to manage). This has been formally documented in

Council's Asset Renewal Funding Strategy and is considered a foundation for the 10-Year Financial Plan.

When assets have reached a condition where renewal is desired, but funding cannot be allocated at that time, they are referred to as Council's "Asset Renewal Backlog". Council has acknowledged that with all the demands on its finances, it is not feasible to reduce the backlog to zero. Over the last five years Council's asset renewal backlog has grown.

Consecutive councils have recognised the growing financial commitment to maintain its ageing assets and have increased the annual allocation to asset renewal from $5.5 million in 2015-16 to $10.6 million in 2024-25. Under Council's current Asset Renewal Funding Strategy, the annual allocation will nearly double to reach $20.4 million in 2033-34. Council has mostly offset the recent jump in construction costs by improving asset renewal practices. This will remain a focus in coming years.

Council continues to find it challenging to de-commission assets, even if they are used infrequently. Community reluctance to see a reduction in the number of facilities means Council's funds are stretched more thinly across a larger number of assets.

The growing need for asset renewal expenditure, in the context of more extreme weather events, presents a significant challenge for Council. Without major reform to Council's services and operations it will mean less money is available to fund new initiatives and for existing services to keep pace with community expectations.

New Initiatives

Council's 10-YearFinancial Plan in 2024/25 has $6.7 million of funding allocations to provide for new initiatives that are important to support a growing and changing community, including:

- Projects identified within Development and Infrastructure plans,
- Loan principal and interest costs, noting loans have been used to fund generational assets as Council is a growing municipality, it's rate-base cannot afford to fund the level of infrastructure required to provide those services to the community, and
- Annual allocations towards new discretionary initiatives, which are important projects that respond to current issues and demands.

Council's allocations to new initiatives are declining as more funds are required to renew existing assets.

Council does have some funding sources that assist with new initiatives, including:

- Development and Infrastructure plans are strategically important because they ensure developer contributions are committed with certainty, however these also create long-term commitments from Council.

- Council has been successful at attracting grants from other levels of government to help fund new projects. This partnership funding remains essential however it is important to note that the operating and future renewal costs will still fall to Council and must be considered, as does any co-contributions required under any funding agreements. Grant funding is also impacted by financial pressures being experienced by other levels of government.
- New residential developments in the Shire do provide increased rate revenue for Council which can help fund new items, and these supplementary rates are important. However, the growing community also needs Council to deliver new services, and maintain and renew new assets when necessary, so the supplementary rates do not solve Council's financial challenges.

  Infrastructure Special Rate or Charge Schemes can finance new or improved infrastructure with financial contributions from property owners that stand to benefit.

Council needs to consider the level of discretionary funding it wishes to have available as discretionary funding is used for a variety of things including new pathways, drainage, beautification works, recreation facilities and other community assets. Council's capacity to provide this funding is reducing over time and this may lead to community expectations not being met.

Waste and Recycling

Council will face several significant costs associated with waste management during coming years, including the rehabilitation of Anglesea landfill as well as upgrades to waste facilities necessary to meet community needs and cater for a growing population. The Anglesea Landfill is predicted to reach the end of its life in 2027. The current estimated cost to complete rehabilitation works at the landfill is $12 million, a cost that has increased significantly from the 2022-23 estimation of $7.1 million.

Successive councils have been planning for the closure of the Anglesea landfill with cash reserves being built up in a Waste Reserve. Significant cost increases associated with waste management disposal, including increases to the State Government's municipal waste levy, and cost escalations for rehabilitation works, mean the reserve will not have sufficient funds to cover the rehabilitation works when they are required. Council will need to borrow funds to deliver the rehabilitation works which cannot be deferred.

A Plan to Manage the Challenge

Council's challenging financial situation means that over the Ten-Year Plan there is a declining capacity to fund new initiatives as obligations to manage existing assets is increasing. Contributing to this are the construction cost escalations exceeding 6% over the two years post COVID, and a prediction of over 4% for 2023/24. This has significantly reduced the value for money obtainable from Council's available cash allocations. These cost pressures are within a constrained revenue environment. Whilst Council acknowledges that rate increases are not the sole solution, rate revenue is Council's largest source of revenue. Rate increases Under the State Government's Fair Go Rates System have not kept up with cost escalations experienced by Council.

Council is managing the forecast cash deficits expected over the Long-Term Financial Plan by drawing on reserves. There is no capacity to respond beyond that to new challenges or opportunities, or to maintain the current levels of new initiative.

To maintain Council's capacity over the Ten-Year Plan to fund new initiatives, and to factor in the costs to manage climate change, Council's operations need to generate higher surpluses. To do this, Council needs to review what it delivers to the community and at what cost. Council's Business Reform Program needs to be ramped up with further business improvements and efficiencies. Council will also need to explore alternative income streams, efficiencies and what is an affordable standard of service. For example, adjusting cleaning and maintenance schedules.

The changes needed to create greater financial capacity will require assistance and input from the community and other partners. This takes time and so it is important that Council continues to work on this challenge, identify solutions and make the necessary changes.

Financial Principles

Long Term Financial Plan

1. The 10-Year Financial Plan will be updated and endorsed as part of the annual budget process.
2. An unallocated cash deficit in any year must be funded by a reserve allocation; however, this is only an interim solution with a strategy required to return to an ongoing surplus.
3. A minimum balance forecast over the life of the 10-Year Financial plan of $250,000 must be retained in the Accumulated Unallocated Cash Reserve to provide for unexpected demands. A plan to replenish the reserve must be made when an unexpected demand reduces the balance to below $250,000.
4. Borrowings are an effective way to fund Council priorities that are otherwise not affordable within Council's rate base. They can spread the burden of large investments across the generations that will benefit from those investments. New borrowings will only be taken where there is capacity to fund debt servicing costs for every year of the loan and will not be taken out to fund deficits or asset renewal requirements.
5. Proceeds from asset sales will be allocated to the Accumulated Unallocated Cash Reserve unless related to the sale of open space (i.e. must be allocated to the Open Space Reserve).

Recurrent EBITDA[1]

6. Focus on operational performance by budgeting and reporting against Recurrent EBITDA, as this provides the funding for funding allocations.
7. Recurrent EBITDA must include allowances for growth (both discretionary and non-discretionary) and compliance costs.
8. Growth in Recurrent EBITDA is required to fund increases in obligations and discretionary allocations.
9. Setting user fees and charges should be done with a view to minimising Council subsidy and to provide equity across user groups.
10. Projected Recurrent EBITDA savings must be realistic and driven by identified and funded initiatives.
11. Proposed discretionary projects that create new or improved assets must be assessed for the impact on Council's future Recurrent EBITDA and renewal requirements, and the ability for this to be afforded in the 10-YearFinancial Plan.

Allocations

12. Council must fund obligations before allocating funds for discretionary purposes.
13. Asset renewal is fundamental to Council's service and financial sustainability; the asset renewal allocation is derived from formal assessments and is one of Council's most important commitments.
14. Council's contribution to Developer and Infrastructure Plans and debt principal and interest form part of its allocation to new projects.
15. A consistent level of discretionary allocation should be provided across all years of the 10-Year Financial Plan.

[1] Recurrent EBITDA Definition: earnings before interest, tax, depreciation and amortisation, excluding project revenue and expenditure

10. Appendix E – Long-Term Financial Plan Model

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Forecast	Budget	Projections								
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Recurrent EBITDA											
Property Rates and Charges	56,510	59,569	61,059	62,586	64,150	65,754	67,398	69,083	70,810	72,581	74,395
Supplementary Property Rates and Charges[1]	263	182	532	1,037	1,609	2,255	3,018	3,793	4,521	5,276	6,062
Garbage Charges	10,850	11,374	11,918	12,434	12,873	13,326	13,796	14,282	14,786	15,307	15,847
Grants	14,488	7,396	12,192	12,496	12,809	13,129	13,457	13,794	14,138	14,492	14,854
Other Revenue	10,049	9,940	13,395	14,668	15,140	13,968	14,393	14,829	15,266	15,702	16,165
Total Recurrent Income	**92,159**	**88,461**	**99,095**	**103,222**	**106,581**	**108,432**	**112,062**	**115,781**	**119,522**	**123,358**	**127,323**
Employee Benefits	41,947	43,443	45,310	46,481	47,643	48,834	50,055	51,306	52,589	53,903	55,251
Materials and Services	30,426	30,779	35,630	36,770	37,768	38,846	39,886	40,954	42,067	43,193	44,351
Total Expenditure - Existing Operations	**72,373**	**74,222**	**80,940**	**83,251**	**85,411**	**87,679**	**89,940**	**92,260**	**94,656**	**97,096**	**99,602**
Financial Efficiency Target[2]	**-**	**-**	**339**	**696**	**1,070**	**1,462**	**1,873**	**2,304**	**2,755**	**3,228**	**3,722**
New Growth Costs (Recurrent)[3]	-	912	611	1,252	1,926	3,332	4,089	4,883	5,713	6,583	7,491
New Compliance Costs (Recurrent)[4]		59	68	139	214	292	375	461	551	646	744
Total Expenditure - New Operations	**-**	**971**	**679**	**1,392**	**2,140**	**3,624**	**4,464**	**5,344**	**6,265**	**7,228**	**8,236**
Total Recurrent EBITDA	**19,786**	**13,268**	**17,816**	**19,275**	**20,100**	**18,591**	**19,531**	**20,482**	**21,357**	**22,261**	**23,207**
Cash Adjustments											
Balance Sheet Movements	1,076	(1,338)	475	90	78	290	574	344	172	434	455
Interest Revenue	3,405	1,728	1,475	1,475	1,325	1,175	1,175	1,175	1,175	1,175	1,175
Interest Commited to Projects	(550)	-	-	-	-	-	-	-	-	-	-
Grants Commission Funds Received Early Adjustment	(1,894)	4,867	-	-	-	-	-	-	-	-	-
Asset Sales	61	1,272	-	-	-	-	-	-	-	-	-
Total Cash Adjustments	**2,098**	**6,529**	**1,950**	**1,565**	**1,403**	**1,465**	**1,749**	**1,519**	**1,347**	**1,609**	**1,630**
Total Cash Available for Allocation	**21,884**	**19,798**	**19,766**	**20,840**	**21,503**	**20,056**	**21,280**	**22,001**	**22,704**	**23,870**	**24,838**

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Forecast	Budget				Projections					
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Total Cash Available for Allocation	**21,884**	**19,798**	**19,766**	**20,840**	**21,503**	**20,056**	**21,280**	**22,001**	**22,704**	**23,870**	**24,838**
Allocations:											
Debt Interest & Principal	2,024	2,221	2,419	2,384	2,349	464	464	464	464	464	464
Torquay/Jan Juc Developer Plan Allocation	1,394	2,770	2,770	1,211	1,730	-	-	-	-	-	-
Winchelsea Infrastructure Plan Allocation	246	253	261	269	277	285	294	303	312	322	332
Waste Allocation	782	821	987	1,618	1,737	161	247	339	436	539	648
Asset Renewal Allocation	11,558	12,906	14,086	14,837	16,152	17,388	18,163	19,256	20,660	21,177	21,713
Business Case Investments	100	242	415	426	436	447	458	470	482	494	506
Council Election Year	-	-	-	330	-	-	-	360	-	-	-
Aireys Inlet Social Housing Units	3	3	3	3	3	3	4	4	4	4	5
Growth and Compliance Costs (Non-Recurrent)	373	509	564	578	593	608	623	638	654	671	688
Other Projects	2,684	1,792	910	933	956	980	1,005	1,030	1,056	1,082	1,109
Total Allocations	**19,164**	**21,517**	**22,416**	**22,590**	**24,233**	**20,337**	**21,258**	**22,864**	**24,068**	**24,752**	**25,463**
Cash Surplus / (Deficit)[5]	**2,720**	**(1,719)**	**(2,650)**	**(1,750)**	**(2,731)**	**(281)**	**22**	**(863)**	**(1,365)**	**(882)**	**(625)**
Future Cash Fund Reserve											
Opening Balance	12,301	14,993	13,084	10,244	8,305	5,384	4,913	4,744	3,692	2,137	1,065
Annual Surplus/(Deficit)	2,720	(1,719)	(2,650)	(1,750)	(2,731)	(281)	22	(863)	(1,365)	(882)	(625)
Net Allocations During the Year	(27)	-	-	-	-	-	-	-	-	-	-
Transfers for Project Funding	-	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)	(190)
Closing Balance	**14,993**	**13,084**	**10,244**	**8,305**	**5,384**	**4,913**	**4,744**	**3,692**	**2,137**	**1,065**	**250**

Notes:

[1] Supplementary rates are shown cumulative in projection years. Section 4.1.1(m) provides the annual estimated total amount to be raised by supplementary rates.

[2] Financial Efficiency Target figures are shown cumulative post 2027-28. The Financial Efficiency Target benefits for 2026-27 are embedded within the above Recurrent EBITDA figures

[3] New Growth Costs are shown net of income and expenditure. The New Growth Costs for 2026-27 and 2027-28 are annual figures. The budgeted figures are then cumulative from 2028-29, as the prior year budgeted year figures become embedded in Recurrent EBITDA in the following projection years.

[4] New Compliance Costs are shown net of income and expenditure. The New Compliance Costs for 2026-27 and 2027-28 are annual figures. The budgeted figures are then cumulative from 2028-29, as the prior year budgeted year figures become embedded in Recurrent EBITDA in the following projection years.

[5] The cash deficits projected across the long-term financial plan have been intentionally and responsibly planned for. Surpluses generated in prior years have been preserved within the Future Cash Fund Reserve to support these deficit years. The deficits primarily reflect Council's strategic decision to increase funding for asset renewal at a pace that currently exceeds the growth in Council's EBITDA.

Council's Long-Term Financial Plan Model is reviewed each year, including assumptions and priorities, and adjustments are made as needed to ensure that the tenth year of the plan has a minimum balance of $250,000.

SURF COAST SHIRE COUNCIL
1 Merrijig Dve (PO Box 350)
Torquay VIC 3228
(03) 5261 0600
info@surfcoast.vic.gov.au

www. surfcoast.vic.gov.au