



# Victoria Government Gazette

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## Emergency Services and Volunteers Fund Act 2012

### Section 20D

#### DECLARATION OF ELIGIBLE ENTITY, RESPONSIBLE ENTITY AND DECLARED CAPITAL IMPROVED VALUE AND SPECIFICATION OF CRITERIA FOR PERSON TO BE AN ELIGIBLE VOLUNTEER

I, Jaclyn Symes MP, Treasurer of the State of Victoria, under section 20D of the **Emergency Services and Volunteers Fund Act 2012** (the Act), by notice:

- a. declare the entity at clause 2 to be an **eligible entity** (section 20D(8)(a));
- b. specify the criteria at clause 3 to be the criteria for a person to be an **eligible volunteer** (section 20D(8)(b));
- c. declare the entity at clause 4 to be the **responsible entity** (section 20D(9)(a)); and
- d. declare the capital improved value at clause 5 to be the **declared capital improved value** in respect of farm land and a single farm enterprise (section 20D(9)(b)).

#### 1. Commencement of notice

This notice comes into operation on 1 July 2025.

#### 2. Eligible entity

For the purposes of section 20D(8)(a) of the Act, Shepparton Search and Rescue Squad Inc. is an **eligible entity**.

#### 3. Eligible volunteer

For the purpose of section 20D(8)(b) of the Act, the specified criteria for a person to be an eligible volunteer is:

- (a) a person who:
  - i. is a current volunteer member of an **eligible entity** and that **eligible entity** has not determined the member to be inactive, or suspended the member due to disciplinary action; and
  - ii. has not received remuneration in their capacity as a volunteer of the **eligible entity** except reimbursement for any out-of-pocket expenses; and
  - iii. has completed 12 months service with that **eligible entity**, including any probationary period required by the **eligible entity** to become a volunteer member; and
  - iv. has not been on a leave of absence from their service with the **eligible entity** for the entire duration of the last 12 months;
- (b) a person who has been declared a life member by an **eligible entity** (excluding where a person has been declared a life member by a brigade or unit of that **eligible entity**);
- (c) in the case of paragraphs (a) and (b), a person who:
  - i. fulfils the criteria in either paragraph (a) or (b) on 31 May immediately preceding the levy year; and
  - ii. has the relevant ownership status in relation to the leviable land as set out in section 20(D)(1)(a), (b) or (c) on the date of issuance of the levy assessment notice for the levy year; and

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- iii. has no arrears exceeding \$50 in respect of any preceding levy year:
1. with respect to their council rates accumulated under the **Local Government Act 1989**; or
  2. arising as part of the emergency services and volunteers funding levy under the Act.

#### 4. Responsible entity

For the purposes of section 20D(9)(a) of the Act, the Department of Government Services is the **responsible entity**.

#### 5. Declared capital improved value

For the purposes of section 20D(9)(b) of the Act, the **declared capital improved value** in respect of farm land or a single farm enterprise is \$5,000,000.

Dated 29 May 2025

JACLYN SYMES MP  
Treasurer

### Emergency Services and Volunteers Fund Act 2012

#### Section 12

#### DETERMINATION OF LEVY RATES AND FUNDING DETAILS

I, Jaclyn Symes MP, Treasurer of the State of Victoria, under section 12 of the **Emergency Services and Volunteers Fund Act 2012**, by notice:

- determine and specify the levy rates for the levy year commencing 1 July 2025;
- specify an estimate of the funding to each recipient under the levy;
- specify an estimate of the percentage of the recipient's budget this represents;
- specify an estimate of the amount of levy to be collected for each land use classification; and
- attest that there is no duplication of funding for the levy year commencing 1 July 2025.

Land Use Classification	Ad Valorem Rates (cents per \$1,000 of capital improved value)
Residential	0.0173% (17.3 cents per \$1,000)
Commercial	0.133% (133 cents per \$1,000)
Industrial	0.133% (133 cents per \$1,000)
Primary Production	0.0287% (28.7 cents per \$1,000)
Public Benefit	0.0057% (5.7 cents per \$1,000)

<b>Funding Recipient*</b>	<b>Forecast Funding Requirements For Each Funding Recipient in 2025–26 Levy Year</b>	<b>Percent of Funding Recipient's Budget</b>
Fire Rescue Victoria	\$761,772,628	90.0%
Country Fire Authority	\$312,004,751	95.0%
Victorian State Emergency Service	\$72,963,592	95.0%
Triple Zero Victoria	\$107,537,038	43.3%
DEECA Fire and Emergency Management	\$173,614,597	43.3%
Emergency Management Victoria	\$10,951,805	43.3%
State Control Centre	\$174,973	43.3%
Emergency Recovery Victoria	\$12,240,349	43.3%
Emergency Alert Program	\$8,871,420	43.3%
Emergency Management Operational Communication Program	\$78,100,915	43.3%

\* These estimated amounts do not include Government statutory contributions, ad hoc funding provided throughout the levy year including for unforeseen circumstances, or administration costs associated with the levy and volunteer offset scheme.

<b>Land Use Classification</b>	<b>Forecast Revenue in 2025–26 Levy Year</b>
Residential	\$809,576,980
Commercial	\$387,274,221
Industrial	\$277,098,268
Primary Production	\$63,010,797
Public Benefit	\$12,792,557

Dated 29 May 2025

JACLYN SYMES MP  
Treasurer

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24  
25



## Revenue Recognition

### Contractual Revenue

Contractual revenue is accounted according to AASB 15 *Revenue from contracts with customers*, accordingly revenue is recognised when the contract performance obligations are met and the goods or services are transferred to the customer and FRV has a present right to payment. Revenue from the rendering of fire suppression equipment sales and servicing is recognised at a point in time when the performance obligation is satisfied when the supply of goods or service is completed; and over time when the customer simultaneously receives and consumes the service as it is provided.

Infrequently there may be a change in the scope of services provided, in such cases, the customer will be provided with a new contract for the additional services to be rendered and revenue is recognised consistent with accounting policy above.

For contracts that permit the customer to return an item, revenue is recognised to the extent it is highly probable that a significant cumulative reversal will not occur; historically customer returns are insignificant in volume and amount.

Fire suppression equipment sales may include provision for advance consideration. Consideration received in advance of recognising the associated revenue from the customer is recorded as a contract liability (Note 5.2). Where the performance obligations are satisfied but not yet billed, a contract asset is recorded (Note 5.1).

Road accident rescue revenue is determined under an agreement between FRV and the Transport Accident Commission (TAC); the agreement requires FRV to provide responsive road accident rescue services for the annual period. In providing this service an obligation is created over the period of the agreement to attend road incidents and stand ready to attend such incidents. Revenue is fully accounted on a monthly basis.

Building control audit services, which generally are accompanied by a formal report, and other charges for services revenue is recognised when the contract performance obligations are met and the service is transferred to the customer.

## Statutory Income

### False alarm and hazardous materials charges

False alarm and hazardous material charges are statutory charges. The income is recognised upon FRV's final determination that a charge is to be applied subsequent to consideration of related submissions that may be received detailing specific circumstances. FRV when reviewing the incident may determine that a reduction may apply prior to a final determination.

The total income disclosed for false alarm charges continued to be impacted by lawful protected industrial action and post cyber-attack disruptions to FRV's systems.

### 2.3.2 Interest Income

	2025	(\$ thousand) 2024
<b>Interest from financial assets not at fair value through profit and loss</b>		
Interest on bank deposits	7,007	6,166
<b>Total interest from financial assets not at fair value through profit and loss</b>	<b>7,007</b>	<b>6,166</b>